



2025:UHC:10767-DB

IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI G. NARENDAR
AND
HON'BLE SRI JUSTICE SUBHASH UPADHYAY

WRIT PETITION (M/ B) NO. 1024 OF 2025

3RD DECEMBER, 2025

M/s Mohd. Shahnawaz Gold Hosiery Petitioner

Versus

Union of India and others Respondents

Counsel for the petitioner : Mr. Pooran Singh Rawat, learned counsel

Counsel for the respondents : Mr. Vikas Verma, learned counsel

The Court made the following:

JUDGMENT: (per Hon'ble The Chief Justice Sri G. Narendar)

Heard the learned counsel for the petitioner and the learned counsel appearing on behalf of the respondents.



2) Learned counsel for the petitioner would submit that the petitioner is willing to pay up all the dues along with interest when the department has no objection for revocation.

3) The learned counsel for the petitioner relies upon the judgment of the Co-ordinate Bench of this Court rendered in *Writ Petition (M/B) No. 544 of 2025, Sunil Kumar Vs Commissioner, Central Goods and Services Tax, Dehradun and another*, disposed of on 17.07.2025.

4) Paragraph 2 of the said judgment reads as under :

“The facts are not in dispute. Both the counsels are at *ad idem* regarding the facts. Both the counsels submit that in similar facts a Co-ordinate Bench of this Court while disposing of Writ Petition (M/B) No. 39 of 2025 dated 24.02.2025, was pleased to hold and order as follows :

“Ms. Prabha Naithani, learned counsel for the petitioner.

2. Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand through video conferencing.

3. Petitioner is a taxable person, registered under GST Act, 2017. His GST registration has been cancelled by Assistant Commissioner, Haridwar-Sector 3 vide order dated 12.03.2024. Challenging the cancellation order, petitioner has filed this Writ Petition.



2025:UHC:10767-DB

4. The show cause notice issued to the petitioner on 23.02.2024 reveals that cancellation has been ordered on account of petitioner's failure to furnish GST returns for prescribed period.

5. Learned counsel for the petitioner relied upon a judgment rendered by learned Single Judge in Writ Petition (M/S) No. 3283 of 2024, whereby, petitioner in that case was permitted to make application for revocation of the cancellation order and the Competent Authority was directed to consider the application and pass appropriate order as per law, within four weeks thereafter.

6. Learned counsel for the petitioner submits that a similar order be passed in the present case also.

7. Ms. Puja Banga, learned Brief Holder submits that she has no objection if petitioner is permitted to move appropriate application for revocation of cancellation order

8. Accordingly, present writ petition is disposed of by permitting petitioner to move an application for revocation of the cancellation order. If he makes such application within two weeks from today and also furnishes all the pending returns and deposits unpaid tax along with interest and amount of penalty, the Competent Authority shall consider the petitioner's prayer for revocation as per law within four weeks from the date of receipt of such application."

5) In that view, the submissions of both the counsels are placed on record, and the instant writ



2025:UHC:10767-DB

petition is also disposed of in terms of the observations made in Para 8 of the referred judgment.

- 6) The writ petition is disposed of on the above terms an in Para 8 of the order dated 24.02.2025.
- 7) There shall be no order as to costs.
- 8) As a sequel thereto, pending application, if any, shall stand closed.

G. NARENDAR, C.J.

SUBHASH UPADHYAY, J.

Dt: 3RD DECEMBER, 2025
Negi

HIMANSHU NEGI

Digitally signed by HIMANSHU NEGI
DN: c=IN, o=HIGH COURT OF
UTTARAKHAND, ou=HIGH COURT OF
UTTARAKHAND,
2.5.4.20=bb3b60774012c1ef1dae20d13aa
f116e73351fdafe878326386908a7f90d575
7, postalCode=263001,
st=UTTARAKHAND,
serialNumber=75BD9D0FB7F4A80990FC5
1A722A6BC552D470E84FD2F88DDF7C18
DB2A1524A4D, cn=HIMANSHU NEGI
Date: 2025.12.04 10:53:36 +05'30'