HIGH COURT OF UTTARAKHAND AT NAINITAL

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

15TH DECEMBER, 2025

WRIT PETITION (M/B) NO.1043 OF 2025

Rohan Chandrawati Tanay ...Petitioner.
Versus
Assistant Commissioner, State Goods & Services Tax, Nainital, Uttarakhand. .Respondents

Counsel for the petitioner	:	Mr. Aayush Gaur, learned counsel.
Counsel for the respondents	:	Ms. Puja Banga, learned Brief Holder for the State.

JUDGMENT :(per Mr. G. Narendar, C.J.)

Learned counsel for the parties submit that the instant writ petition could be disposed of in terms of the judgment dated 24.02.2025, rendered in Writ Petition (M/B) No. 39 of 2025, which reads as under:

> *"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.*
>
> *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."

2. The submission of both the counsels is placed on record.

3. The instant Writ Petition is disposed of in terms of relief granted in Paragraph No. 8 of the judgment dated 24.02.2025, rendered in Writ Petition (M/B) No. 39 of 2025.

4. The Writ Petition stands ordered accordingly. There shall be no order as to costs.

As a sequel thereto, the miscellaneous petitions, if any pending, shall stand closed.

G. NARENDAR, C.J.

SUBHASH UPADHYAY, J.

Dt: 15th December, 2025

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