



2025:UHC:11097-DB

HIGH COURT OF UTTARAKHAND AT NAINITAL  
HON'BLE THE CHIEF JUSTICE MR. G. NARENDAR  
AND  
HON'BLE SRI JUSTICE SUBHASH UPADHYAY  
11<sup>TH</sup> DECEMBER, 2025  
WRIT PETITION (M/ B) NO. 1058 OF 2025

Tanuja Sweets

...Petitioner.

Versus

Assistant Commissioner, State Goods and Services Tax,  
Almora, Uttarakhand and Another.

Respondents

|                            |   |                                                                    |
|----------------------------|---|--------------------------------------------------------------------|
| Counsel for the petitioner | : | Mr. Pankaj Tiwari, learned counsel.                                |
| Counsel for the respondent | : | Ms. Puja Banga, learned Brief Holder for<br>the State through V.C. |

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

Heard the learned counsel for the petitioner and  
learned Brief Holder for the State.

2) 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.



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."

3) Learned counsel for the petitioner submits that the instant petitioner also being similarly situated as the petitioner in the aforesaid writ petition, the instant writ petition also be disposed of on similar terms.

4) Learned counsel for the respondents would further elaborate and would submit that in the instant case, the petitioner's Application under Section 30 of Central Goods and Services Tax Act, 2017 for revocation of the cancellation order is already pending. Despite the direction by the Authority to furnish Geo Tag of the premises, in other words, latitude and longitude of the premises, in which the business of the petitioner is



housed, the same has not been furnished. In view of non-furnishing of the same, the Application is on the file.

5) In that view of the matter, we are of the considered opinion that the petitioner shall furnish the same within two weeks. If such GPS position of the office / place of business is furnished by the petitioner within two weeks from today, the Application shall be considered and disposed of in terms of Paragraph No. 8 of the order passed in WPMB No. 39 of 2025 dated 24.02.2025.

6) Submissions of both counsels are placed on record.

7) Writ petition is disposed of accordingly.

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

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G. NARENDAR, C.J.

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SUBHASH UPADHYAY, J.

Dt: 11<sup>th</sup> December, 2025

Sukhbant