

THE HIGH COURT OF SIKKIM: GANGTOK
(Civil Extraordinary Jurisdiction)

**SINGLE BENCH : THE HON’BLE MR. JUSTICE A. MUHAMED MUSTAQUE,
CHIEF JUSTICE**

WP(C) No.01 of 2025

Shri Kamal Kumar Agarwal,
S/o Bajrang Lall Agarwal,
Permanent resident of Matigara,
Gaucharan, Siliguri, West Bengal,
Sole Proprietor of M/s Status Bath & Kitchen,
Office at 01, Opposite Nar Bahadur
Bhandari Government College,
Tadong, Gangtok, Sikkim. **... Petitioner**

versus

1. **The Superintendent,**
Gangtok Zone-I, Gangtok CGST & CX Division,
Indira Bypass, Sichey, Near District Court,
Gangtok, Gangtok Zone-I, Sikkim.

2. **Assistant Commissioner, GST,**
Gangtok CGST & CX Division,
Indira Bypass, Sichey,
Near District Court, Gangtok, Sikkim.

3. **Union of India,**
Through the Secretary, Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

... Respondents

Application under Article 226 of the Constitution of India

Appearance:

Mr. Abhinav Kant Jha and Ms. Preeti Basnett, Advocates for the
Petitioner.

Ms. Sangita Pradhan, Deputy Solicitor General of India (through VC)
with Mr. Amit Kumar Sharma, Advocate for the Respondents.

Judgment Pronounced on : 19.08.2026
Judgment Uploaded on : 24.08.2026

JUDGMENT

(A. Muhamed Mustaque, C.J.)

1. This Writ Petition arises from an order cancelling GST registration issued in favour of the Petitioner on 06.12.2018 enabling the Petitioner to conduct legitimate business activities. The order was preceded by a show cause notice for cancellation of registration dated 03.02.2022. It is stated in the show cause notice that the Petitioner failed to furnish the returns for a continuous period of six months. Thereafter, affording an opportunity to the Petitioner the impugned order was issued by the Superintendent Gangtok Zone-I on 03.01.2023. It is apparent at the time of cancellation, the Petitioner failed to respond to the notice for *suo motu* cancellation and did not appear for personal hearing.

2. It is submitted at the Bar that the Petitioner has now submitted all the returns and cancellation may be revoked.

3. This Court does not find any impediment in Respondents accepting the Petitioner's request for revocation if the Petitioner has submitted all the returns for the defaulted period. If the Petitioner has not submitted the returns, the Petitioner shall submit such returns, within such time that the Respondent may grant. If the Petitioner files an application for revocation and Petitioner complies with all statutory requirements, necessarily the revocation shall be considered favourably, without any delay.

4. Therefore, this Writ Petition is disposed of with the following directions:-

- (i) The Petitioner shall file an application for revocation within one week from receipt of the copy of the Judgment.
- (ii) The Respondent shall consider whether any statutory compliance has to be complied before the revocation. If so,

it shall be intimated to the Petitioner without any delay alternate within one week thereof.

- (iii) Thereafter, on compliance of requested formalities by the Petitioner, the Respondent shall consider revocation of the Petitioner's application within a period of one week thereon.

5. The Writ Petition(C) No.01 of 2025 is allowed and stands disposed of accordingly.

Chief Justice

ds/ami/arc