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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/3924/2026

SRI NISHITENDU DAS
SON OF NIRMAL KUMAR DAS, HOUSE NO. 15, 1ST LINK ROAD, LANE NO. 1, UTTAR KRISHNAPUR, PART-II, P.O. SILCHAR, AND P.S. RANGIRKHARI POLICE STATION, DISTRICT- CACHAR, ASSAM, 788006.

VERSUS

THE UNION OF INDIA AND 3 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, ROOM NO. 66, NORTH BLOCK, NEW DELHI 110001.

2:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
CENTRAL EXCISE AND CUSTOMS
5TH FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI -781001.

3:THE ADDITIONAL COMMISSIONER (APPEALS)
CGST
CENTRAL EXCISE AND CUSTOMS
3RD FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI- 781001
ASSAM.

4:THE SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX
SILCHAR II RANGE

GUWAHATI-D-1
ASSAM

Advocate for the Petitioner : MR. R S MISHRA, MS. M DEY,MS B SARMA

Advocate for the Respondent : DY.S.G.I., SC, GST

BEFORE
HONOURABLE MR. JUSTICE MANISH CHOUDHURY

ORDER

Date : 29.07.2026

Heard Mr. R.S. Mishra, learned counsel for the petitioner; Mr. H. Das, learned Central Government Counsel [CGC] for the respondent no. 1; and Mr. S.C. Keyal, learned Senior Counsel & Special Counsel, CGST assisted by Mr. K. Jain, learned counsel for the respondent nos. 2, 3 & 4.

2. The petitioner's registration under the Central Goods and Services Tax [CGST] Act, 2017 came to be cancelled by an Order dated 16.08.2023 passed by the Proper Officer purportedly due to non-filing of return for a continuous period of six months in terms of Section 39 of the CGST Act. In this writ petition, the said Order of Cancellation dated 16.08.2023 has been assailed on the ground that the impugned Order dated 16.08.2023 was passed without any reason. It is stated that when the petitioner after the Order dated 16.08.2023 attempted to file a revocation application, the same was disallowed as by that time, the period of limitation for filing of revocation application was already over. The petitioner thereafter, preferred an appeal against the Order dated 16.08.2023 under Section 107, CGST Act and the said appeal also came to be dismissed by an Order 10.04.2026 as time barred. Hence, the present writ petition.

3. Mr. Keyal, learned Senior Counsel & Special Counsel, CGST appearing for the respondent nos. 2, 3 & 4 has submitted that an order passed in appeal under Section 107 of the CGST Act is appealable under Section 112 of the CGST Act and the Order dated 10.04.2026 is an appealable order. The prescribed period of limitation to file such appeal is

still available to the petitioner. The petitioner instead of preferring an appeal under Section 112 of the CGST Act, has approached this Court under Article 226 of the Constitution. Hence, this writ petition is not to be entertained.

4. In view of the above obtaining fact situation and since an appealable remedy is available to the petitioner, Mr. Mishra, learned counsel for the petitioner has fairly submitted that the petitioner is not pressing this writ petition as an appellate remedy under Section 112 and the period of limitation for filing such an appeal period is still available upto 31.07.2026. In the above view of the matter, the writ petition is therefore, not entertained, reserving the liberty to the petitioner to avail the appellate remedy available under the law.

JUDGE

Comparing Assistant