



2026:UHC:4107-DB

**IN THE HIGH COURT OF UTTARAKHAND**  
**AT NAINITAL**

**HON'BLE THE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA**  
**AND**

**HON'BLE SHRI JUSTICE SUBHASH UPADHYAY**

**25<sup>TH</sup> MAY, 2026**

**WRIT PETITION (M/B) No. 397 OF 2026**

M/s R B Enterprises.

...Petitioner

Versus

Commissioner, Central Goods &  
Services Tax and others.

...Respondents

Counsel for the petitioner. : Mr. Tarun Pande and Mr. Ashish Agarwal,  
learned counsel.

Counsel for the respondents. : Mr. Shobhit Saharia, learned counsel.

**JUDGMENT : (per Shri Manoj Kumar Gupta, C.J.)**

1. The petitioner has assailed the order of rejection of revocation dated 20.08.2025, and the original cancellation order dated 30.06.2025 passed by respondent no. 3, and the Order-in-Appeal dated 16.02.2026 passed by respondent no. 2, and has also prayed for a writ of mandamus commanding respondent no. 3 to consider the representation/ application for revocation of the order of cancellation of GST registration, as the petitioner is willing to furnish all defaulted returns, along with any applicable dues, penalty and interest.

2. Learned counsel for the petitioner presses only the alternative prayer for direction to the respondents to consider his representation/ application for revocation of the order of



cancellation of GST registration, as the petitioner is willing to furnish all returns, deposit the applicable taxes, along with interest and penalty.

3. It is noteworthy that the order of cancellation of GST registration is on the ground of non-filing of returns for continuous six months, whereas the application for revocation of the order of cancellation of GST registration was rejected on the entirely different grounds, namely that there was difference in GSTR-3B & 2A.

4. Mr. Shobhit Saharia, learned counsel for the Revenue submits that the said prayer may not be admissible at this stage because the appeal filed by the petitioner, against the orders of respondent no. 3, has been dismissed by order dated 16.02.2026, and the said order is also under challenge in the instant writ petition.

5. Indisputably, the order of the Appellate Authority, dismissing the appeal, is not on merits, but only on the ground of limitation. As the petitioner is willing to deposit the entire tax amount, along with interest and penalty, and the revocation application has been rejected on a new ground, therefore, we are of the opinion that the petitioner be given liberty to apply for revocation afresh.



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6. Accordingly, the writ petition is disposed of by providing that, in case the petitioner furnish all returns, deposits the entire amount of tax, along with penalty and interest within two weeks from today, and makes a fresh representation, the same be considered and decided by the Proper Officer within four weeks from the date of filing of the representation.

7. All pending applications stand disposed of accordingly.

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**MANOJ KUMAR GUPTA, C.J.**

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**SUBHASH UPADHYAY, J.**

Dt: 25<sup>th</sup> May, 2026

Rahul

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PRAJAPATI

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