IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

June 15, 2026

Writ Petition (M/B) No.487 of 2026

M/s Utkarsh Construction ----Petitioner

Versus

Commissioner State Goods & Services Tax Commissionerate & Another ----Respondents

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Presence:-

Mr. Shariq Khurshid, Advocate holding brief of Mr. Prince Chauhan, learned counsel for the petitioner

Ms. Puja Banga, learned Standing Counsel for the State/respondents through V.C.

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

1. The petitioner has assailed the order dated 26.07.2025 cancelling the GST registration of the petitioner firm on the ground that it had failed to file the returns within prescribed period.

2. Learned counsel for the petitioner submits that in identical facts and circumstances in WPMB No.39 of 2025 a Co-ordinate Bench has permitted the petitioner therein to file application for revocation of the cancellation order and subject to deposit of unpaid tax along with interest and penalty, the competent authority has been directed to decide the application for revocation of the cancellation order. The

operative part of the order passed in the said writ petition is as follows:

> *"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. It is urged that similar liberty may be granted to the petitioner.

4. Ms. Puja Banga, learned Standing Counsel appearing for the Revenue has no objection in case the present writ petition is disposed of in the same terms.

5. Accordingly, the writ petition is disposed of in the same terms as WPMB No.39 of 2025.

6. Pending application(s), if any, also stand disposed of.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 15.06.2026

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