2026:UHC:5773-DB

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

Writ Petition (M/S) No.3453 of 2023

14th July, 2026

Eiprocon International (OPC) Private Limited -----Petitioner

Versus

Commissioner, State Goods & Service Tax and Another
----Respondents

Presence:-
Mr. Ajay Joshi and Mr. Deepak Joshi, learned counsel for the petitioner.
Ms. Puja Banga, learned Standing Counsel for the respondents through V.C.

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

1. Heard learned counsel for the parties.

2. The present writ petition has been filed by the petitioner being aggrieved by order dated 10.11.2023 by which the application of the petitioner for revocation of the order of cancellation of GST registration dated 31.07.2023 has been rejected for the following reasons:

> *"1. Any Supporting Document - Others (Please specify) - kindly upload challan/DRC3 of unavailable itc*
>
> *2. you have not uploaded sufficient amount DRC of reversed ITC so your application is liable to reject"*

3. It is noteworthy that the GST registration was cancelled by order dated 31.07.2023 on the ground that the petitioner did not pay the due taxes even after the

order of revocation of the earlier order of cancellation of GST registration.

4. Learned counsel for the petitioner, *inter-alia*, submitted that there is no order in existence quantifying the tax due against the petitioner and, therefore, the reason for rejection of the application for cancellation of the order of GST registration is manifestly incorrect.

5. The said submission was duly recorded by us in our previous order dated 02.04.2026 and learned counsel for the revenue was granted time to clarify the said aspect.

6. In compliance of the said direction, a supplementary affidavit has been filed on behalf of the Department along with which the order dated 09.07.2025 passed under Section 74 of the Act has been annexed.

7. Thus, the submission made on behalf of the petitioner that the tax liability has not been quantified so far is not correct.

8. Learned counsel for the petitioner, at this stage, states that the petitioner would challenge the order dated 09.07.2025 in appropriate proceedings and prays for liberty to seek revocation after deposit of tax, or in case any challenge is made to the said order, after the proceedings attain finality.

9. Accordingly, without interfering with the impugned order, the writ petition is disposed of with liberty to the petitioner to avail legal remedies in terms of the prayer made.

10. Pending application, if any, also stands disposed of.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 14.07.2026
SS