

HIGH COURT OF CHHATTISGARH AT BILASPUR**WPT No. 78 of 2020**

1. M/s Goyal Fertilizers (A Partnership Firm Under The Relevant Provisions Of The Partnership Act) Having Its Office At Jute Mill, Road, Raigarh, (Chhattisgarh) Through Its Partner, Vikash Kumar Goyal, S/o Suresh Kumar Goyal, Aged About 38 Years, R/o 31, Kalindi Kunj, Near Kabir Chowk, Raigarh, District Raigarh Chhattisgarh
2. Vikash Kumar Goyal, S/o Suresh Kumar Goyal, Aged About 38 Years R/o 31, Kalindi Kunj, Near Kabir Chowk, Raigarh, District Raigarh Chhattisgarh

---- Petitioners**Versus**

1. Assistant Commissioner Of Central G S T And Central Excise Raigarh Division, Near Hotel Sagrika, Dhimrapur Chowk, Raigarh, District Raigarh Chhattisgarh
2. The Superintendent Of Central Tax, Near Hotel Sagrika, Dhimrapur Road, Raigarh, District Raigarh Chhattisgarh
3. The Principal Commissioner Of Central Tax, Central Excise, Customs And Service Tax, Central Excise Building, Tikra Para, Dhamtari Road, Raipur Chhattisgarh
4. Central Board Of Indirect Tax And Customs, Through The Secretary, North Block, Central Secretariat, New Delhi- 110001

---- Respondents

For Petitioners	:	Mr. Hari Agrawal, Advocate
For Respondents	:	Mr. Maneesh Sharma, Advocate

Hon'ble Shri Justice P. Sam Koshy
Order on Board

11/08/2020

1. The present writ petition has been filed seeking for a direction to the respondent No.1 to consider and decide the application that the petitioners have filed seeking for revocation of the order of cancellation of registration of the GSTIN of the petitioners.

2. The facts of the case is that the petitioners had got themselves registered under the GST Law and had got the GSTIN Number also, however on account of non-furnishing of the returns regularly, the authorities had cancelled the GSTIN vide order dated 31.10.2018. Subsequently, the petitioners moved an application for revocation of the cancellation of the GSTIN registration and in between the petitioners have also paid the interest amount as calculated by the petitioners and as submitted by them in the present writ petition. Thereafter, the petitioners have again approached the authorities for revocation of the cancellation of the GSTIN, however inspite of repeated reminders no decision till date has been taken on the said application, which has led to the filing of the present writ petition.
3. The limited relief sought for, for an early decision on the said application has not been opposed by the learned counsel appearing for the respondents.
4. In view of the aforesaid submissions put forth on either side, this Court is of the opinion that ends of justice would meet if the writ petition itself is disposed of at this juncture with a direction to the respondent No.1 to take a decision on the application in accordance with law at the earliest preferably within a period of 90 days from the date of receipt of the copy of this order.
5. With the aforesaid observations, the present writ petition stands disposed of.

Sd/-
(P. Sam Koshy)
Judge