SL. No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGES'S ORDERS
			WPMS No. 712 of 2023 <u>Hon'ble Manoj Kumar Tiwari, J.</u> Mr. Ashish Agarwal, learned counsel for the petitioner. Mr. Tarun Lakhera, learned Brief Holder for the State of Uttarakhand. Petitioner is aggrieved by cancellation of his GST registration. The cancellation order is on record as Annexure No. 2. Before passing the cancellation order, a show-cause notice was issued to the petitioner, wherein, it was alleged that petitioner has not filed GST returns for a continuous period of six months. On this very ground, the petitioner's GST registration has been cancelled. The reliefs sought in the writ petition are as follows:- (i) Issue a suitable writ, order or direction, in the nature of certiorari calling there cord of the case and quash the cancellation of GSTR registration order dated 25/06/2022 (Annexure No. 2 to W.P) as petitioner is ready to pay all the balance tax, interest on it and late fee if any. (ii) Issue a suitable writ, order or direction, in the nature of mandamus permitting the petitioner to prefer an application U/S30 of the UKGST/CGST Act 2017, for filing an application for revocation of the cancellation of the GSTIN 05AARPB3692G2ZM of the Petitioner and further direct the Respondent No. 2 to consider the application of the Petitioner in accordance with law.

Learned counsel for the petitioner submits that the lapse on the part of the petitioner in submitting GST return is due to certain unavoidable circumstances which are not in control of the petitioner. He submits that petitioner is ready and willing to submit GST returns and he is also ready to deposit the tax and other dues.

Learned counsel for petitioner submits that identical controversy has been decided by Coordinate Bench of this Court in WPMS No. 75 of 2023 and many other similar writ petitions.

This submission is not disputed by Mr. Tarun Lakhera, learned Brief Holder for the State.

In view of consensus between the parties that matter is covered by the order passed in Writ Petition No. 75 of 2023 (M/S), present writ petition is also decided in terms of the said order. Petitioner shall be at liberty to move an application for revocation of cancellation order, under Section 30 of Central GST Act, within two weeks.

With his application, petitioner shall also furnish all the GST returns which he failed to submit and he will also deposit the outstanding tax and dues of Goods and Service Tax with his application. If he makes the application within stipulated time, the Competent Authority shall consider petitioner’s application and pass appropriate order as per law, within four weeks thereafter.

(Manoj Kumar Tiwari, J.)
15.03.2023

PR/PN