

***IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION***

***WRIT PETITION NO.12563 OF 2024***

|                       |    |             |
|-----------------------|----|-------------|
| BBK Corporation       | .. | Petitioner  |
| Versus                |    |             |
| Union of India & Ors. | .. | Respondents |

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Mr. Prithwiraj Choudhari a/w Mr. Prabhakar Shetty for the petitioner.  
Ms. Maya Mazumdar a/w Mr. Suman Kumar Das for respondent nos.2 & 3.

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***CORAM : M. S. Sonak &  
Jitendra Jain, JJ.  
DATE: 19 November 2024***

***PC:-***

1. Heard learned counsel for the parties.
2. Rule. The rule is made returnable immediately at the request and with the consent of the learned counsel for the parties.
3. The petitioner seeks restoration of the GST registration, which was cancelled vide an impugned order dated 10 November 2022. The learned counsel for the petitioner has submitted that the registration was cancelled only because the petitioner failed to file returns from May 2022 to October 2022. He submitted that such returns could not be filed for genuine and bonafide reasons. The learned counsel for the petitioner submitted that subsequently, on 27 February 2024, the petitioner filed such returns and paid the tax, which has been accepted.
4. Learned counsel for the petitioner submits that even after the cancellation, on the premise that the cancellation would be revoked, the petitioner has parked an amount of Rs.11,50,000/- towards the GST

dues up to January 2024 in the cash ledger. He submitted that the petitioner is more than willing to pay the amount or agreed to be adjusted towards GST dues. On instructions, learned counsel for the petitioner states that if there are further dues by way of interest, the petitioner will pay the same to the respondents without hesitation.

5. For the above reasons, the learned counsel for the petitioner states that the petitioner's registration be restored in the peculiar facts and circumstances of the case.

6. Ms Mazumdar, learned counsel for the respondents, on instructions, submits that if the petitioner is willing to pay all dues together with interest, the respondents would not object to the restoration of the registration.

7. Considering the peculiar circumstances of this matter and the concession now made, we direct the respondents to compute within a week the dues, if any, payable by the petitioner. The amount so determined must be communicated to the petitioner within a week, and upon the petitioner paying the said amount, the petitioner's registration must be restored.

8. In addition to the dues determined and made payable to the respondents, the petitioner must pay Rs. 40,000/- to KEM Hospital, Parel (a government hospital providing treatment to the poor and needy) within a week. The petitioner must produce proof of such payment with the respondents and file the same in this Court.

9. The registration should be restored to facilitate the payment of the dues, and within 48 hours of the restoration of the registration, the petitioner must pay the demanded dues. If this is not done, then registration can be cancelled without the necessity of any notice to the petitioner.

10. The impugned order is set aside in the above terms based on the concession and the peculiar facts.
11. Rule is disposed of in the above terms.
12. All concerned to act on the authenticated copy of this order.

**(Jitendra Jain, J.)**

**(M. S. Sonak, J.)**