



2024:UHC:8066

HIGH COURT OF UTTARAKHAND AT NAINITAL

Writ Petition No.2977 of 2024 (M/ S)

Jeevan Chandra Pant

--Petitioner

Versus

Commissioner, State Goods
and Service Tax & another

--Respondents

Presence:-

Mr. Ashish Aggarwal and Mr. Tarun Pande, learned counsel
for the petitioner.

Mr. Mohit Maulekhi, learned Brief Holder for the
respondents/State.

Hon'ble Pankaj Purohit, J.

1. By means of this writ petition the petitioner has challenged the order dated 01.01.2024 whereby GST Registration of the petitioner has been cancelled as the petitioner has not updated his bank account details.

2. Heard learned counsel for the parties.

3. Petitioner is a proprietor firm registered with the respondents department under the provisions of the Uttarakhand Goods & Service Tax Act, 2017 (hereinafter referred to as UKGST Act) having its Registration No.GSTIN-05AMGPP4728C3Z6. The petitioner firm is a contractor and indulged in the work contract service. The GST registration of the petitioner was cancelled, the reason is that petitioner failed to update his bank details in the GST portal.

4. It is submitted by learned counsel for the petitioner that petitioner moved an application for revocation of cancellation of the GST registration under Section 30 of the UKGST Act and during



2024:UHC:8066

pendency of the said application, the bank details have been updated by the petitioner.

5. The said application was rejected by respondent no.2 vide order dated 21.09.2024. The said order dated 21.09.2024 is appealable order whereagainst the appeal is provided under Section 107 of the UKGST Act but the petitioner neither availed the remedy of appeal nor challenged the said order in the present writ petition.

6. Petitioner now limited his argument to the effect that since bank details of the petitioner firm has already been updated with the respondents department. Therefore, the petitioner may be given liberty to move a representation to the respondents department and a direction be issued to respondent no.2 to decide the representation of the petitioner within a stipulated time period.

7. Learned State Counsel has no serious objection to this proposal submitted by learned counsel for the petitioner.

8. Accordingly, the writ petition is disposed of. It is provided that petitioner shall move a representation to respondent no.2 within a period of fifteen days from today on or before 08.11.2024 and if such representation is moved, respondent no.2 shall decide the said representation, strictly, in accordance with law.

(Pankaj Purohit, J.)
25.10.2024