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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 828 OF 2025

Mahesh Bharat Rumane …Petitioner

Versus

Superintendent-Range-IV Div-V
Raigad Commissionerate & Ors …Respondents

Mr Devendra Harnesha, *(through VC), i/b, Ms Radha Halbe, for the Petitioner.*

Ms Maya Majumdar, *with Mr Abhishek R Mishra, for the Respondents 1 to 3.*

Mr Aditya R Deolekar, **AGP**, *for the Respondent-State.*

CORAM **M.S. Sonak &**
Advait M. Sethna, JJ.
DATED: **20 September 2025**

PC:-

1. Heard learned Counsel for the parties.

2. Rule. The Rule is made returnable immediately at the request of and with the consent of the learned Counsel for the parties.

3. This is a Petition seeking restoration of the cancellation of the Petitioner's GST registration.

4. The learned Counsel for the Petitioner states that the issue raised in this Petition is substantially covered by this Court's order made in the morning session, i.e., on 20

September 2025, in the case of **Azaria Corp LLP vs the Deputy Commissioner of State Tax**[1]. He submits that material facts are similar and therefore, by following the reasoning in the said order, relief should be granted to the Petitioner.

5. Ms Majumdar, the learned Counsel for the Respondents 1 to 3, submits that she has no instructions to make any statement on the issue of restoration of cancellation, but having regard to the decisions in the cases of **Stanley Aphonsus D'silva Vs The State of Maharashtra through the Government Pleader & Ors**[2]**, M/s. Parmatma Steel Centre (a proprietorship concern of Mr. Jitendra Mohanlal Jain) Vs The State of Maharashtra & Ors**[3] and **BBK Corporation Vs Union of India & Ors**[4], she leaves the matter for the determination of this Court.

6. On perusal of our order dated 20 September 2025 in the case of *Azaria Corp LLP* (supra), we are satisfied that the Petitioner is entitled to similar relief since the material facts and circumstances in this case and in the case of *Azaria Corp LLP* (supra) are similar.

7. The Petitioner's registration was cancelled for failure to file returns and pay GST dues. The Petitioner has not only explained the reasons for non-compliance but has further pleaded that the Petitioner has filed the returns for the period from November 2022 to June 2023. In terms of the returns,

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[1] WP/443/2025

[2] WPL/29525/2024 decided on 17 March 2025

[3] WPL/23875/2023

[4] WP/12563/2024

the Petitioner has also paid the GST dues along with interest and late fees.

8. The details of payments made by the Petitioner are set out in paragraph 4.5 of the Petition and the same read as follows: -

Form GSTR-3B							
Month	Return Filing Date	Tax Paid		Interest		Late Fee	
		CGST	SGST	CGST	SGST	CGST	SGST
November, 2022	11.10.2023	56695	56695	339	339	375	375
December, 2022	11.10.2023	23921	23921	8248	8248	1000	1000
January, 2023	11.10.2023	41335	41335	3114	3114	1000	1000
February, 2023	11.10.2023	Nil	Nil	4750	4750	1000	1000
March, 2023	20.10.2023	71883	71883	0	0	250	250
April, 2023	14.06.2024	34102	34102	6487	6487	1000	1000
May, 2023	27.06.2024	61678	61678	6576	6576	1000	1000
June, 2023	27.06.2024	Nil	Nil	11345	11345	1000	1000

9. The decisions referred to in paragraph 5 assist the case of the Petitioner. However, in those cases, a concession was made on behalf of the Respondents that if all dues are cleared along with interest and late fees, the Respondents will have no objection to the restoration of the registration. In this matter, Ms Majumdar expressed her inability to make any concession for want of instructions.

10. However, since the facts in this case are quite like the facts in the above decisions, we do not think that it would be appropriate to deny the Petitioner relief of a restoration of the GST registration.

11. In the decisions relied upon by the Petitioner, the common thread was that the restoration of the registration would benefit the Petitioner as well as the Revenue. The Petitioner would be able to undertake its business and pay GST in terms of the law. A permanent cancellation and that too for failure to file returns or pay dues, may not be in the interest of either the Petitioner or the Respondents. In this case, as noted earlier, the Petitioner has, prima facie, made amends by paying the entire dues, interest, and late fees.

12. If, in addition to what has been paid by the Petitioner, if any further amounts towards penalty, etc., are found to be due, the Respondents can always intimate this fact to the Petitioner, and the Petitioner can pay the additional amount within 15 days from the receipt of such intimation. However, to permit the registration to remain cancelled permanently does appear to be disproportionate at least in the facts of the present case.

13. Additionally, Mr Harnesha, on the Petitioner's instructions, offered to pay Rs. 10,000/- towards any Government hospital or Government-funded hospital. Accordingly, the Petitioner is to pay Rs. 10,000/- to the Government KEM Hospital within 15 days and produce proof of such payment to the concerned Respondent authorities.

14. For all the above reasons, we dispose of this Petition by making the following order:-

ORDER

(a) Within 15 days from the date of the uploading of this order, the Respondents must inform in writing the Petitioner if the Petitioner is liable to pay any further amounts towards penalty, dues, etc. Within 15 days of the receipt of such intimation, the Petitioner must pay the demanded amount.

(b) If no intimation is sent within 15 days or if the Petitioner makes payment within 15 days of the receipt of the intimation, then the impugned order of cancellation of Petitioner's registration dated 07 July 2023 shall stand quashed and set aside.

(c) If, however, the Petitioner fails to pay the amount demanded within 15 days of the receipt of the intimation from the Respondents, then, this Petition shall stand dismissed with costs of Rs. 10,000/- payable to the Government KEM Hospital.

(d) In any event, the Petitioner must pay, consistent with the statement made on his behalf, Rs. 10,000/- to the Government KEM Hospital within 15 days from today. It is clarified that if this payment is made, then there would be no requirement to pay any additional cost of Rs. 10,000/-.

15. The Rule is made absolute in the above terms.

16. All concerned are to act on an authenticated copy of this order.

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