IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. G. NARENDAR

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

Writ Petition (M/B) No. 951 of 2025

13th November, 2025

Manoj Singh ----------Petitioner

Versus

State Tax Officer, State Goods & Services Tax, Sector-1, Pithoragarh -------Respondents

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Presence:-
Mr. Rohit Arora, learned counsel for the petitioner.
Ms. Puja Banga, Brief Holder the State of Uttarakhand through V.C.

JUDGMENT : (per Mr. SUBHASH UPADHYAY, J.)

The petitioner has filed the present Writ Petition with the following prayer:

> *"i. Issue a writ, order or direction in the nature of certiorari quashing the impugned order for cancellation of Registration bearing Reference No. ZA051223002199Z dated 04.12.2023 (Annexure-1) issued by the respondent;*
>
> *ii. Issue a writ, order or direction in the nature of Certiorari quashing the impugned Show Cause Notice for Cancellation of Registration bearing Reference No.*

ZA050923016370W dated 21.09.2023 (Annexure-2) issued by the respondent. ”

2. Learned counsel for the petitioner contends that the entire proceedings culminating in the impugned order dated 04.12.2023 are vitiated by gross procedural irregularities and there is non-compliance with the mandatory provisions of the CGST Act and Rules. The denial of opportunity for personal hearing, and the passing of a non-speaking and mechanical adjudication order, all cumulatively render the impugned demand legally unsustainable.

3. Counsel for the petitioner submits that the the petitioner could not deposit the due tax within time and the authorities may be directed to consider his application for revocation of cancellation of GST.

4. Learned counsel for the petitioner submits that in a similar circumstance, the Court in Writ Petition No. No. 39 of 2025, M/s Anshul Enterprises vs. State Tax Officer has allowed the petitioner to move an application for revocation of the cancellation order.

5. Learned counsel for the respondent submits that she has no objection to the said prayer made by learned counsel for the petitioner.

6. The said submission is taken on record.

7. Accordingly, the Writ Petition is disposed of

by permitting the petitioner to move an application for revocation of the cancellation order. If he makes such an application within two weeks from today, and also furnishes all the pending returns and deposits unpaid tax along with interest and amount of the penalty, the Competent Authority shall consider the petitioner's prayer for revocation as per law within four weeks from the date of production of certified copy of this Order.

(G. NARENDAR, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 13.11.2025
Kaushal