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. 970 of 2025

13th November, 2025

M/s Shahid Construction ----------Petitioner

Versus

Commissioner, State Goods and Services Tax Commissionerate at Dehradun and another

-------Respondents

Presence:-
Mr. Bilal Ahmad, learned counsel for the petitioner.
Ms. Pooja Banga, learned Brief Holder for the State of Uttarakhand

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

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

> *"i. Issue a suitable writ, order or direction in the nature of certiorari calling the record of the case and quash the cancellation of GSTIN/UIN-05ESPPA4083QIZ5 Registration, order dated 09.10.2025 (Annexure No.2) as petitioner is ready to pay all the balance tax, interest on it and late fee in six month installment.*
>
> *ii. Issue a suitable writ, order or direction in the nature of mandamus directing the respondent no. 2 to consider the case of the petitioner, lawfully and in good faith and revoke the cancellation of GSTIN /UIN-05ESPPA4083QIZ5."*

2. Learned counsel for the petitioner submits

that the due to tragic death of the petitioner's son, 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.

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

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

5. The said submission is taken on record.

6. 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