HIGH COURT OF UTTARAKHAND AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI G. NARENDAR

AND

HON'BLE SRI JUSTICE SUBHASH UPADHYAY

Writ Petition (M/B) No.1028 of 2025

4 December, 2025

Pooran Singh ----Petitioner

versus

Superintendent,
Central Goods & Services Tax ----Respondent

Presence:-
Mr. Pankaj Tiwari, learned counsel for the petitioner.
Mr. Shobhit Saharia, learned counsel for the respondent.

JUDGMENT: (per Sri G. NARENDAR, C.J.)

Learned counsel for the parties submit that the instant writ petition could be disposed of in terms of the judgment dated 17.03.2025, rendered in Writ Petition (M/B) No.71 of 2025, which came to be passed following the order in Writ Petition (S/B) No.39 of 2025, which reads as under:-

> *"Heard the learned counsel for the petitioner and learned Brief Holder for the State.*
>
> *2) The facts are not in dispute. Both the counsels are at ad idem regarding the facts. Both the counsels submit that in similar facts a Co-ordinate Bench of this Court while disposing of Writ Petition (S/B) No. 39 of 2025 dated 24.02.2025, was pleased to hold and order as follows:*
>
> *"Ms. Prabha Naithani, learned counsel for the*

petitioner.

2. Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand through video conferencing.

3. Petitioner is a taxable person, registered under GST Act, 2017. His GST registration has been cancelled by Assistant Commissioner, Haridwar-Sector 3 vide order dated 12.03.2024. Challenging the cancellation order, petitioner has filed this Writ Petition.

4. The show cause notice issued to the petitioner on 23.02.2024 reveals that cancellation has been ordered on account of petitioner's failure to furnish GST returns for prescribed period.

5. Learned counsel for the petitioner relied upon a judgment rendered by learned Single Judge in Writ Petition (M/S) No. 3283 of 2024, whereby, petitioner in that case was permitted to make application for revocation of the cancellation order and the Competent Authority was directed to consider the application and pass appropriate order as per law, within four weeks thereafter.

6. Learned counsel for the petitioner submits that a similar order be passed in the present case also.

7. Ms. Puja Banga, learned Brief Holder submits that she has no objection if petitioner is permitted to move appropriate application for revocation of cancellation order.

8. Accordingly, present writ petition is disposed of by permitting petitioner to move an application for revocation of the cancellation order. If he makes such application within two weeks from today and also furnishes all the pending returns and deposits unpaid tax along with interest and amount of penalty, the Competent Authority shall consider the petitioner's prayer for revocation as per law within four weeks from the date of receipt of such application."

3) Both the counsels submit that the instant petitioner also being similarly situated as the petitioner in the aforesaid writ petition, the instant writ petition also be disposed of on 2 2025:UHC:5852-DB similar terms.

4) Submissions of both counsels are placed on record.

5) Writ petition is disposed of on the above terms as in Para 8 of the order dated 24.02.2025."

2. The submission of both the counsels is placed on record.

3. The instant writ petition is disposed of in terms of relief granted in Paragraph No.8 of the judgment dated 24.02.2025, rendered in Writ Petition (S/B) No.39 of 2025.

4. The writ petition stands ordered accordingly.

5. There shall be no order as to costs.

6. As a sequel thereto, pending application, if any, shall stand closed.

(G. NARENDAR, C.J.)

(SUBHASH UPADHYAY, J.)

Dated: 04.12.2025

Rajni

RAJINI GUSAIN

Digitally signed by RAJINI GUSAIN
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