GAHC040017092026

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)
(ITANAGAR BENCH)

Case No. : WP(C)/506/2026

Smti Gollo Sarah
Daughter of Nyanya Gollo, resident of Y Y Naam, Near Lok Bhavan, B Sector, Itanagar, PO and PS Itanagar, Papum Pare District, Arunachal Pradesh and carrying on a proprietorship business in the trade name of M/s Sml Builders and Co.

VERSUS

The Union of India and 3 Ors
represented by the Secretary, Govt of India, Ministry of Finance (Department of Revenue), North Block, New Delhi. 2:The Commissioner
Age: 0
Occupation :
Department of Tax and Excise
C Sector
Itanagar
Govt of Arunachal Pradesh.

3:The Commissioner of Central Goods and Service Tax and Central Excise
Age: 0
Occupation :
Itanagar
Mowb-2
Itanagar
Arunachal Pradesh.

4:The Superintendent of Central Goods and Service Tax
Age: 0
Occupation :
Itanagar Range
Itanagar
Papum Pare District
Arunachal Pradesh

Advocate for the Petitioner : Keten Tabang, Tailang Laji

Advocate for the Respondent : Marto Kato, SC Central Excise and Customs,Habung Aape,GA (AP),DSGI

BEFORE

HON'BLE MR. JUSTICE NELSON SAILO

O R D E R

09.10.2026

Heard Mr. K. Tabang, learned counsel for the petitioner, Mr. H. Aape, learned Standing Counsel, GST appearing for respondent Nos. 3 and 4, Ms. P. Sangita, learned Government Advocate appearing for respondent No.2 and Mr. T. Meto, learned counsel appearing on behalf of Mr. M. Kato, learned DSGI, who represents respondent No.1. Having regard to the nature of grievance projected by the petitioner, the writ petition is taken up for disposal at the motion stage itself with the consent of the parties.

2. The case of the petitioner is that she is carrying on a business of construction work agency under the name and style "M/s Sml Builders and Company" with its principle place of business at Chimpu, Itanagar in the State of Arunachal Pradesh. The petitioner was accordingly registered under Goods and Service Tax Act, 2017 vide registration No.12LWLPS8186F1ZS w.e.f. 19.09.2023.

3. The petitioner, however, on account of certain financial difficulties and non-operation of her business, could not run her business properly and thereby failed to file the GST returns. On 15.10.2025, a system generated show cause notice was issued to the petitioner through the GST Portal for not furnishing the returns for a continuous period of 06(six)

months. The petitioner was therefore directed to furnish reply to the notice within 30(thirty) days from the date of service of notice and to appear before the concerned jurisdictional officer on 12.11.2025. In the meantime, the petitioner's GST registration was suspended with immediate effect.

4. It is the case of the petitioner that she does not have the knowhow of the filing of GST returns herself and that the earlier GST returns were being filed by the GST Agents/Charted Accountants. Being unaware about the same, and having failed to check the GST Portal, she had failed to take necessary steps for filing the default returns. As such, the respondent No.3 cancelled the GST registration of the petitioner w.e.f. 15.10.2025.

5. Learned counsel for the petitioner submits that the petitioner tried to apply for revocation of the cancellation of the GST registration under Section 30 of the CGST Act, 2017 read with Rule 23 of the CGST Rules, 2017. However, the limitation period stipulated under Section 30 of the Act is 90 (ninety) days and further, the additional period provided which is for 180 days had also expired. Such being the position, the petitioner could not apply the online Portal for revocation of cancellation of the GST registration.

6. Learned counsel for the petitioner submits that the petitioner is also late for filing an appeal under Section 107(1) of the CGST Act since the limitation period is of three months, which has now already expired. He however, submits that a similarly situated person had approached this Court through WP(C) No.380/2026 (Gangte Togung v. The Union of India and two others) and this Court vide order dated 11.08.2026 by also relying upon the earlier case referred to in the said order, disposed of the

writ petition by granting the petitioner an opportunity to submit the penalties and fine as may be found due and with a further direction to the respondent authorities concerned to revoke the cancellation of the GST registration. Learned counsel therefore, submits that since the petitioner in the present case is also similarly situated, a similar relief may be granted to her as well.

7. Learned counsel for the respondent Nos. 3 and 4 submits that considering the nature of the present case, a similar order can be passed which however, will be subject to the petitioner paying the penalties and fine as may be found due to be paid by her.

8. In view of above, the writ petition is disposed of with the following directions:-

(I) The Superintendent of Central Goods and Service Tax, Itanagar Range, Itanagar (respondent No.4) shall intimate the petitioner with regard to her statutory outstanding dues, if any, in the name of the petitioner having trade name as M/s Sml Builders and Company till the date of cancellation of the GST registration and any penalties/fine as may be found due as on the date of restoration of the GST registration, so as to enable the petitioner to make payment of the entire statutory dues under the CGST Act.

(II) The petitioner shall thereafter make the payment of the dues within a period of 21 (twenty one) days from the date of such intimation.

(III) Upon proof of payment made within the stipulated time allowed, the respondent No.3 shall pass appropriate orders to

revoke the order dated 24.11.2025 and restore the GST registration of the petitioner.

9. With the above observations and direction, the writ petition stands disposed of.

JUDGE

Comparing Assistant