GAHC040018622026

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

Case No. : WP(C)/546/2026

Natuk Mra
Son of Taw Mra, resident of Village Muri Limeking, PO Nacho, PS Nacho, Upper Subansiri District, Arunachal Pradesh and carrying on a proprietorship business in the trade name of M/s N Mra Enterprise

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
Govt of Arunachal Pradesh
Itanagar.

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 : Dusu Pullo,

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

BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE

ORDER

Date : 11.11.2026

Heard Mr. D. Pullo, learned counsel for the petitioner. Also heard Mr. M. Kato, learned DSGI for respondent No. 1; Ms. P. Sangeeta, learned Government Advocate for State respondent No. 2; and Mr. H. Aape, learned Standing Counsel, Central Excise and Customs, for respondent Nos. 3 & 4.

2. Aggrieved by the order dated 25.12.2025, issued by the Superintendent of CGST, Itanagar Range, Arunachal Pradesh, whereby the GST registration of the petitioner has been cancelled, the present petition has been filed.

3. Since similar matters have been disposed of by this Court, including **WP(C)179(AP)/2026 (Rakhe Achi Vs. Union of India & Ors.)**, and as agreed to by the learned counsel for the parties, the writ petition is taken up for disposal at the motion stage.

4. The petitioner was engaged in multiple businesses, including electrical goods, hardware and building materials, and Agri-Horti items, under the name

and style of M/s N.Mra Enterprises, having its principal place of business at Limeking, Upper Subansiri District, Arunachal Pradesh. The petitioner's firm was registered under the Goods and Services Tax Act, 2017, bearing Registration No. 12CIUPM1935N1ZQ, with effect from 07.02.2019.

5. It is the case of the petitioner that after registration, he initially filed the GST returns. However, due to financial difficulties and non-operation of his business, the petitioner could not continue his business activities and consequently failed to file the GST returns. Thereafter, a system-generated Show Cause Notice dated 15.11.2025 was issued to the petitioner on the ground of non-furnishing of returns for a continuous period of six months. By the said notice, the petitioner was directed to submit his reply within thirty days from the date of service thereof and to appear before the jurisdictional officer on 13.12.2025. Simultaneously, the GST registration of the petitioner was suspended with immediate effect. The petitioner contends that as the GST returns were earlier being filed through third-party GST agents/Chartered Accountants, he did not regularly access the GST portal or his e-mail account and, therefore, remained unaware of the issuance of the aforesaid notice. Consequently, he could neither submit his reply nor take steps to file the defaulted returns.

6. Thereafter, by the impugned order dated 25.12.2025, the GST registration of the petitioner was cancelled on account of non-filing of returns. The petitioner further contends that upon subsequently approaching his GST agent/Chartered Accountant and checking the GST portal, he came to know about the cancellation of his GST registration. Accordingly, on 02.10.2026, he attempted to file the pending GST returns through his GST agent/Chartered Accountant. However, he could file the returns only up to November, 2025 and

was unable to file the returns from December, 2025 onwards. Consequently, the petitioner could neither file the remaining GST returns nor discharge the tax liabilities in respect thereof.

7. Mr. D. Pullo, learned counsel for the petitioner, submits that since the cancellation order was passed on 25.12.2025 and the statutory period for seeking revocation of the cancellation has already expired, coupled with the expiry of the prescribed period for filing an appeal under Section 107 of the CGST Act, 2017, the petitioner is presently unable to seek revocation of the cancellation of his GST registration or file the pending returns and discharge his tax liabilities through the GST portal.

8. Mr. Pullo, learned counsel for the petitioner, by referring to the orders, including order dated 29.04.2025, passed in **WP(C)179(AP)/2026 (Rakhe Achi Vs. Union of India & Ors.)**, wherein the coordinate Bench of this Court has passed a conditional order by directing the respondent authorities to revoke the cancellation of GST registration, subject to complete payment of all the outstanding dues, submits that the case of the petitioner is squarely covered by the said order.

9. Mr. M. Kato, learned DSGI for respondent No. 1; Ms. P. Sangeeta, learned Government Advocate for State respondent No. 2; and Mr. H. Aape, learned Standing Counsel, Central Excise and Customs, for respondent Nos. 3 & 4, fairly submit that the issue involved in the present writ petition is similar to the one considered in **Rakhe Achi** (supra) and other connected matters decided by this Court.

10. I have considered the submissions of the learned counsel for the parties and also perused the order dated 29.04.2025, passed in **Rakhe Achi** (supra).

11. The petitioner is a businessman, carrying on his business under the name and style of M/s N.Mra Enterprises. In view of the default in filing GST returns, a Show Cause Notice was issued by the authorities vide notice dated 15.11.2025. Thereafter, on account of non-filing of GST returns, vide the impugned order dated 25.12.2025, the GST registration of the petitioner has been cancelled with immediate effect.

12. Having considered the submissions of the learned counsel for the parties and the order dated 29.04.2025, passed in the case of **Rakhe Achi** (supra), I am of the considered view that the case referred to by the learned counsel for the petitioner squarely covers the case of the petitioner.

13. In view of the above, I am of the view that the petitioner is entitled to be granted similar relief. Accordingly, this writ petition is allowed with the following orders:

i) The Superintendent of CGST, Itanagar Range, Arunachal Pradesh (respondent No. 4), shall intimate the petitioner with regard to his total statutory outstanding dues, if any, in the name of the petitioner having trade name of M/s N.Mra Enterprises, till the date of cancellation of the GST registration, and any penalty/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, 2017.

ii) The petitioner shall make payment of the aforesaid dues within 21 (twenty-one) days from the date of receipt of such intimation.

iii) Upon proof of payment being submitted within the time allowed, respondent No. 4 shall pass an appropriate order revoking the

cancellation order dated 25.12.2025 and thereby restore the GST registration of the petitioner.

14. With the aforesaid order, writ petition stands disposed of.

JUDGE

Comparing Assistant