GAHC040018822026

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

Case No. : WP(C)/553/2026

Jingso Tayang
Son of Ojimso Tayang, resident of Plot No.111/ Bill No.261, NH 13, Khoraliang Village, Tezu, Lhit District, Arunachal Pradesh, proprietor of M/s GLOBAL RX PHARMA, having its principal place of business at Tezu, Lohit District, Arunachal Pradesh 792001

VERSUS

The Union of India and 3 Ors
represented by the Secretary, Govt of India, Ministry of Finance, Department of Revenue, Room No.66A, North Block, New Delhi 110001 2:The Principal Commissioner
Age: 0
Occupation :
CGST and SGST
Excise and Custom
Arunachal Pradesh.

3:The Superintendent
Age: 0
Occupation :
CGST and SGST Department
Namsai Range
Arunachal Pradesh.

4:The Commissioner Tax and Excise
Age: 0
Occupation :
Govt of Arunachal Pradesh
Kar Bhawan
Itanagar

Advocate for the Petitioner : Abanso Gamre,

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

BEFORE
HONOURABLE MR. JUSTICE BUDI HABUNG

ORDER

16.11.2026

Heard Mr. A. Gamre, learned counsel for the petitioner. Also heard Mr. M. Kato, learned DSGI for respondent No. 1; Mr. T. Kipa, learned Standing Counsel, Central Excise and Customs, for respondent Nos. 2 and 3; and Ms. P. Sangita, learned Government Advocate for the State respondent No. 4.

2. The petitioner, who is the proprietor of M/s Global RX Pharma, has filed the present writ petition challenging the order dated 07.07.2025 passed by the Superintendent, CGST & SGST Department (respondent No. 3), whereby his GST registration bearing GSTIN/UIN No. 12AONPT8383A2ZQ was cancelled on account of non-filing of GST returns for a continuous period of 6 (six) months. The petitioner also seeks a direction for restoration of his GST registration.

3. The petitioner claims that he has been engaged in the pharmaceutical business in the name and style of M/s Global RX Pharma, a proprietorship firm, and claims that he had been complying with the provisions of the relevant Acts and Rules for discharging his tax liabilities as and when due.

4. The learned counsel for the petitioner submits that the petitioner could not file the GST returns within the prescribed period due to certain personal and medical difficulties. Due to non-filing of GST returns for a continuous period of 6 (six) months, the petitioner was served with a show-cause notice dated 17.12.2024, whereby he

was directed to furnish the returns and discharge his resultant tax liability. The petitioner was also directed to appear before the respondent authority for a personal hearing. Thereafter, the respondent No. 3 passed the impugned order dated 07.07.2025 cancelling the petitioner's registration, with effect from 07.07.2025.

5. It is submitted that the petitioner has subsequently taken steps towards clearing the outstanding liabilities. It is further submitted that the petitioner is ready and willing to file all pending returns and pay the entire outstanding tax liabilities, including interest, penalty and late fees, if any, up to date. However, the petitioner is unable to apply for revocation of cancellation of his registration on account of the expiry of the prescribed period. Under the circumstances, learned counsel for the petitioner prays for a direction to the respondent authority to restore the petitioner's GST registration upon fulfillment of the statutory requirements.

6. Learned counsel for the petitioner has placed reliance on the decision of a co-ordinate Bench of this Court, in WP(C) No. 7342/2025 [***Pankaj Mohan vs. The Union of India & Anr***., reported in 2025 Supreme (Online) 8861], wherein, according to the petitioner, the petition was allowed and similar relief was granted. Therefore, he prays that the present petition may also be disposed of in terms of the said decision.

7. Mr. T. Kipa, Learned Standing Counsel, Central Excise and Customs, on instructions, fairly submits that the Department has no objection to the restoration of the petitioner's GST registration, provided the petitioner files all pending returns and payment of the outstanding dues, including the applicable interest, penalty and late fees, in accordance with law. He further submits that, in view of the order passed by this Court in a similar matter, he has no objection if the present writ petition is disposed of in terms of the order passed by this Court in the aforesaid similar matter.

8. Having considered the submissions made by the learned counsel for both the

parties and taking note of the stand of the respondent Department, this Court is of the view that the writ petition can be disposed of at this stage without entering into the merits of the impugned cancellation order passed by the respondent authority.

9. Accordingly, this writ petition is disposed of with a direction to the petitioner to approach respondent No. 3 within a period of 2 (two) months from today by filling an appropriate application seeking revocation of the cancellation of his GST registration. The petitioner shall also comply with all statutory requirements, including filing the pending returns and payment of the outstanding tax, interest, penalty and late fees, if any, in accordance with law.

10. Upon receipt of such application, respondent No. 3 shall facilitate the petitioner in complying with the necessary statutory requirements as provided under the Rules, including access to the GST portal wherever required. Upon verification and satisfaction that the petitioner has fulfilled the requisite conditions, respondent No.3 shall take necessary steps for restoration of the petitioner's GST registration in accordance with law.

11. The aforesaid exercise shall be completed within a period of 30 days from the date of fulfillment of the requisite conditions by the petitioner, subject to the applicable statutory provisions.

12. It is further made clear that the restoration of the GST registration shall not absolve the petitioner of any statutory liability or obligation under the CGST Act, 2017, and the Rules framed thereunder.

13. With the above observations and directions, this writ petition stands disposed of at the motion stage.

JUDGE

Sabnam Mepo (SPA)