GAHC010111822026

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

WP(C)/4356/2026

SRI MINTU DAS
SON OF SHRI NANDA DAS
RESIDENT OF NATUN TEKELA
CHIRING MOTOKE GAON
DIBRUGARH EAST
DIBRUGARH
ASSAM- 786008

VERSUS

THE UNION OF INDIA AND 3 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI- 110001

2:PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICES TAX
GST BHAWAN
KEDAR ROAD
GUWAHATI- 781001

3:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM
DEPARTMENT OF FINANCE AND TAXATION
DISPUR
GUWAHATI- 781006

4:THE SUPERINTENDENT/JURISDICTIONAL OFFICER
CENTRAL GOODS AND SERVICES TAX
DIBRUGARH

I RANGE
DIBRUGARH
ASSAM
PIN- 786001

B E F O R E

HON'BLE MR. JUSTICE DEVASHIS BARUAH

Advocate for the petitioner(s): Mr. DS Bhattacharjee

Advocate for the respondent(s): Mr. S C Keyal, Senior Advocate &
Standing Counsel, CGST
Mr. K Jain
Mr. B Gogoi, Standing Counsel
Finance & Taxation Deptt.

Date on which Judgment is reserved : NA

Date of Pronouncement of Judgment : **06.11.2026**

Whether the Pronouncement is of the : Yes
Operative Part of the Judgment

Whether the Full Judgment has been : No
Pronounced

JUDGMENT & ORDER(ORAL)

Heard Mr. DS Bhattacharjee, the learned counsel appearing on

behalf of the petitioner. I have also heard Mr. S C Keyal, the learned Senior Advocate & Standing Counsel, CGST assisted by Mr. K Jain and Mr. B Gogoi, the learned Addl. A.G., Assam as well as Standing Counsel, Finance and Taxation Department, Govt. of Assam.

2. The petitioner herein is aggrieved by the order of cancellation of registration dated 28.07.2025 in terms with Section 29 of the Central Goods and Service Tax Act, 2017 (for short, '*the CGST Act of 2017')*. It is under such circumstances the petitioner has, therefore, approached this Court by filing the instant writ petition.

3. The materials on record reveal that the petitioner herein is a proprietorship firm engaged in the business of operating vehicles on hire for tour purposes in the name and style of "Mintu Das" and is registered under the Central Goods and Service Tax Act, 2017 (for short, 'CGST Act of 2017')/Assam Goods & Services Tax Act, 2017 (for short, 'the AGST Act of 2017). The petitioner had obtained a registration under the CGST Act of 2017 and was issued a Registration number bearing ZA180425014940O.

4. On account of non-submission of the returns, which is required in terms with Section 39 of the CGST Act of 2017, a show cause notice was issued on 16.04.2025 asking the petitioner as to why the registration should not be cancelled. In addition to that, it was also mentioned that the GST registration shall stand suspended from

16.04.2025.

5. The learned counsel for the petitioner submitted that the Show Cause Notice which was issued on 16.04.2025 was vague, *inasmuch as*, no reason as provided under Section 29 of the CGST Act, 2017 has been mentioned. The learned counsel for the petitioner further submitted that even in the order of cancellation dated 28.07.2025 there are no reasons assigned as to why the registration has been cancelled.

6. It is the further case of the petitioner that the petitioner had no knowledge about such cancellation as the said notice was only uploaded on the portal and was never served manually to the petitioner and the petitioner being not well conversant with the common portal, the show-cause notice skipped his notice and when the petitioner came to learn about the notice, the time for filing reply and to attend the hearing was already over and in the meantime, the petitioner's registration had been cancelled.

7. The record also reveals that the petitioner thereafter had sought for revocation of the cancellation of the registration by filing an application, which was, however, rejected by the respondents on the ground of on the ground that the time limit for revocation application had already elapsed. In this regard, this Court finds it very pertinent to take note of that the issue involved in the instant proceedings is no

longer *res integra*, taking into account that this Court had already dealt with similar issues in the case of ***Motaleb Bhuyan Vs. The State Of Assam And Ors***, reported in *2025 SCC OnLine SC 1429*.

8. It is the opinion of this Court that as the facts of the instant case are similar to those of the petitioner in the judgment rendered in the case of ***Motaleb Bhuyan*** (supra), the petitioner herein is entitled to similar reliefs.

9. Accordingly, the instant writ petition stands disposed of with the following observations and directions:

(i) The order of cancellation of registration dated 28.07.2025 is set aside and quashed.

(ii) The petitioner herein is directed to file the returns for the period from the date the petitioner had failed to file the returns till date, within 30 days from the date of the instant order.

(iii) The period as stipulated in Section 73(10)/74(10) of the CGST Act of 2017/AGST Act, 2017 shall be computed from the date of the instant order, except for the financial year 2026-27, which shall be as per Section 44 of the CGST Act of 2017/AGST Act, 2017.

(iv) The petitioner herein shall also be liable to make payment of the arrears i.e. tax, penalty, interest and late fees.

JUDGE

Comparing Assistant