GAHC010111822026

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

WP(C)/4684/2026

DIPANKAR BORGOHAIN
S/O DEBANANDA BORGOHAIN
R/O BARBHETA
KB ROAD
JORHAT
ASSAM-785001.

VERSUS

THE UNION OF INDIA AND 7 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
ROOM NO. 66A
NORTH BLOCK
NEW DELHI-110001.

2:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM
FINANCE (TAXATION) DEPARTMENT
DISPUR
GUWAHATI- 781006
KAMRUP METRO
ASSAM

3:THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
CENTRAL EXCISE AND CUSTOMS
5TH FLOOR
GST BHAWAN
KEDAR ROAD

MACHKHOWA
GUWAHATI-781001
KAMRUP METRO
ASSAM.

4:THE COMMISSIONER OF TAXES

STATE GOODS AND SERVICE TAX
KAR BHAWAN
BISHNU PRASAD RAVA FLYOVER
DISPUR
GONESHGURI
GUWAHATI-781006
KAMRUP METRO
ASSAM.

5:THE JURISDICTION OFFICER/ SUPERINTENDENT

CENTRAL GOODS AND SERVICE TAX
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001
KAMRUP METRO
ASSAM.

6:THE COMMISSIONER (APPEALS) CGST

CENTRAL EXCISE AND CUSTOMS
3RD FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001
KAMRUP M
ASSAM.

7:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
1ST FLOOR
TOWER NBCC PLAZA
1
SECTOR-5
PUSHP VIHAR
NEW DELHI- 110017.

8:THE CHAIRPERSON
GOODS AND SERVICES TAX COUNCIL

5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-110001. ----------

B E F O R E

HON'BLE MR. JUSTICE DEVASHIS BARUAH

Advocate for the petitioner(s): Ms. KK Choudhury

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 Ms. KK Choudhury, 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 22.04.2024 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 engaged in running a construction business under the name and style of *SSAD INFA LLP* 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 18AESFS6387N1ZQ.

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 05.02.2024 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 05.02.2024.

5. The learned counsel for the petitioner submitted that the Show Cause Notice which was issued on 05.02.2024 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 22.04.2024 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 "timeline of 270 days from the date of cancellation order provided to tax payer to file Application for Revocation of Cancellation had expired". 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 22.04.2024 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