GAHC010211662026

2026:GAU-AS:16391

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

Case No. : WP(C)/5249/2026

MS AKHER ALI
A PROPRIETORSHIP FIRM REPRESENTED BY ITS PROPRIETOR AKHER ALI, AGED ABOUT 40 YEARS, S/O RAMJAN ALI, RESIDENT OF VILLAGE ALENGMARI, P.O. BARGAON, P.S. BIJNI, BONGAON, DISTRICT CHIRANG, ASSAM 783390.

VERSUS

THE UNION OF INDIA
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI 110001.

2:THE PRINCIPAL COMMISSIONER
GST CENTRAL EXCISE AND SERVICE TAX
KEDAR ROAD
GST BHAWAN
GUWAHATI ASSAM 781001

3:THE ADDITIONAL COMMISSIONER
O/O THE COMMISSIONER (APPEALS)
CGST CENTRAL EXCISE AND CUSTOMS
GST BHAWAN
KEDAR ROAD
GUWAHATI 781001 ASSAM

4:THE SUPERINTENDENT
CGST DHALIGAON
RANGE ASSAM 78338

B E F O R E

HON'BLE MR. JUSTICE DEVASHIS BARUAH

Advocate for the petitioner(s): Mr. SK Saha

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. SK Saha, 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 24.11.2025 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 registered dealer 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 were issued a Registration number bearing 18AQIPA1968K1ZL.

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 16.10.2025 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 16.10.2025.

5. The learned counsel for the petitioner submitted that the Show Cause Notice which was issued on 16.10.2025 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 24.11.2025 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. The petitioner came to learn that the petitioner's registration had been cancelled only when the petitioner visited the Office of the respondent authorities.

7. The record also reveals that the petitioner thereafter had sought for revocation of the cancellation of the registration by filing an appeal, which was, however, rejected by the respondent No.3 vide the order dated 15.09.2026. 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 24.11.2025 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