GAHC010232362026

2026:GAU-AS:16392

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

Case No. : WP(C)/5780/2026

M/S JACK AND JILL
BEARING GSTIN 18AUNPB9282EBZ3, PROPRIETORSHIP A CONCERN
REPRESENTED BY ITS PROPRIETOR SMT. MOON MOON BRAHMA,
HAVING ITS PRINCIPAL PLACE OF BUSINESS AT HOUSE NO. 1, C/O-.
BISHAL CHAKRABORTY, KOKRAJHAR, ASSAM-783370.

2: SMT MOON MOON BRAHMA
DAUGHTER OF BATENDRANATH BRAHMA
PROPRIETOR OF M/S. JACK AND JILL
PERMANENT RESIDENT OF C/O. -BATENDRANATH BRAHMA
CHANGBANDHA P.O- TIPKAI
KOKRAJHAR
SAPATGRAM
KOKRAJHAR
PIN-78333

VERSUS

THE UNION OF INDIA AND ORS
REP. BY THE SECRETARY TO THE GOVERNMENT OF INDIA, MINISTRY OF
FINANCE, JEEVAN DEEP BUILDING, SANSAD MARG, NEW DELHI-110001.

2:THE COMMISSIONER (APPEALS)
CENTRAL GOODS AND SERVICE TAX
CENTRAL EXCISE AND CUSTOMS
3RD FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001
ASSAM.

3:THE SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX

KOKRAJHAR-1
KOKRAJHAR RANGE BONGAIGAON DIVISION
GUWAHATI ZONE
GST BHAWAN
KEDAR ROAD
GUWAHATI
ASSAM-781001.

4:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM
DEPARTMENT OF FINANCE AND TAXATION
DISPUR
ASSAM.

5:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI-781006

B E F O R E

HON'BLE MR. JUSTICE DEVASHIS BARUAH

Advocate for the petitioner(s): Mr. C Agarwal

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. C Agarwal, the learned counsel appearing on behalf of the petitioners. 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 petitioners herein are aggrieved by the order of cancellation of registration dated 08.08.2023 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 petitioners have, therefore, approached this Court by filing the instant writ petition.

3. The materials on record reveal that the petitioner No.1 herein is a proprietorship firm represented by the petitioner No.2 who are engaged in the business of textiles and apparels in the District of Bongaigaon in the State of Assam and are registered Assessee 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 petitioners have obtained a registration under the CGST Act of 2017 and were issued a Registration number bearing 18AUNPB9282EBZ3.

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 05.07.2023 asking the petitioners 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 05.07.2023.

5. The learned counsel for the petitioners submitted that the Show Cause Notice which was issued on 05.07.2023 was vague, *inasmuch as*, no reason as provided under Section 29 of the CGST Act, 2017 has been mentioned. The learned counsel for the petitioners further submitted that even in the order of cancellation of registration dated 08.08.2023 there are no reasons assigned as to why the registration has been cancelled.

6. It is the further case of the petitioners that the petitioners had no knowledge about such cancellation and were under the impression that the GST registration has been regularised post updation of the returns. However it was only during the first week of January, 2024 that the petitioners came to learn from the Chartered Accountant that the petitioners' registration had been cancelled.

7. The record also reveals that the petitioners thereafter visited the Office of the respondent authorities multiple times and made verbal requests for revocation of the cancellation of the registration, however, no action was taken on such requests. 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 petitioners in the judgment rendered in the case of ***Motaleb Bhuyan*** (supra), the petitioners herein are 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 08.08.2023 is set aside and quashed.

(ii) The petitioners herein are directed to file the returns for the period from the date the petitioners 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 petitioners herein shall also be liable to make payment of the arrears i.e. tax, penalty, interest and late fees.

JUDGE

Comparing Assistant