

12.05.2026

**Ct. no.10
Sl. No.19
b.r.**

WPA 10447 of 2026

**Saiekh Mabarak Proprietor of Sk.
Mobarak**

**Vs.
The Union of India & Ors.**

**Mr. Prabir Bera
.... For the petitioner**

**Mr. Pradip Kumar Kundu
... for the Union of India.**

**Mr. Vipul Kundalia, Sr. Adv.
Mr. Sujit Mitra
.... For the Respondent nos. 2 and 3.**

1. Heard the parties through their respective Learned counsels.
2. Main issue involved in the present Writ Petition pertains to cancellation of the petitioner's registration on the ground of non-filing of returns.
3. The petitioner submits that a show cause notice has been issued on 13.08.2024, however, due to his pilgrimage for hauz yatra, 2025, he has been unable to take necessary steps to file the returns in terms of the directions issued by the respondent GST authorities.
4. Subsequently the GST authorities passed an order cancelling the registration on 19.02.2025 due to non-submission of return for a continuous period

of six months despite their being a direction to file the returns within three months from the date of the order. The petitioner has failed to comply with the same.

5. The petitioner submits that the time for filing the revocation application has already expired. Since the portal is system generated, it does not permit uploading of the application as the prescribed time limit has already expired.
6. The Learned Counsel appearing on behalf of the respondent authorities vehemently opposes the submissions of the petitioner and submits that the petitioner neither filed his return nor submitted a reply to the show cause notice on 13.08.2024.
7. The petitioner also did not comply with the requirement of filing an application for revocation of cancellation of registration under Section 30 of Central Goods and Services Act, 2019, after passing of the order, cancelling the registration.
8. It is further submitted by the respondent that an opportunity has already been given to the petitioner but he did not appear before the concerned authority.
9. Having heard the rival contention of the parties and upon perusing the available records, I am of the considered view that though this court is not

satisfied with the pleadings in this Writ Petition, in the interest of justice the petitioner is directed to file an application physically along with relevant documents under Section 30 of the said Act, 2019 before the respondent No. 3 within a period of two weeks from date.

10. The respondent No. 3 shall consider the said application expeditiously, preferably within a period of four weeks from the date of receipt thereof and pass a reasoned order in accordance with law after affording an opportunity of hearing preferably by granting a personal hearing to the petitioner. The said decision shall be communicated to the petitioner within a week thereafter.
11. With the above observations the order dated 19.02.2025 is quashed and set aside. Accordingly the writ petition No. **WPA 10447 of 2026** stands ***disposed of*** without going into the merits of the case.
12. Photostat certified copy of this order, if applied for, be furnished expeditiously.

(Smita Das De, J.)