Sr. No. 26

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU

WP (C) No. 3327/2026

Fasil Hussain Shah .....Applicant(s)/Petitioner(s)

Through :- Mr. Qazi Ayaz, Advocate

v/s

UT of J&K and Others .....Respondent(s)

Through :- Mr. Dheeraj Nanda, CGSC

CORAM: HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE
HON'BLE MR. JUSTICE MA CHOWDHARY, JUDGE

ORDER
21.10.2026

1. Learned counsel for the petitioner submits that the case of the petitioner is fully covered by the judgment of this Court rendered in the case of Umar Farooq vs. UT of J&K and Others (WP (C) No. 1491/2025).

2. The petitioner herein is aggrieved of order of cancellation of his registration dated 05.03.2024, issued by the State Taxes Officer Superintendent Circle, Kupwara. The petitioner had availed the remedy of appeal provided under Section 107 (1) of the GST Act, 2017 before the Commissioner (Appeals), but the same came to be dismissed vide order dated 27.01.2026 being barred by limitation. This is how the petitioner is before us invoking jurisdiction of this Court vested under Article 226 of the Constitution of India for seeking a direction upon the respondents to restore his registration, which was cancelled in terms of order dated 05.03.2024.

3. Similar cases have come up before this Court, wherein subject to the undertaking to deposit the tax and penalty along with interest in accordance with the GST Act, 2017, a direction has been issued to the competent authority to restore the registration of the petitioner(s) therein. The aforesaid orders have been passed on the concession given by the respondents to restore the registration of the defaulting dealers, provided they comply with law, by submitting the returns and

depositing the sales tax and other dues payable by them under the GST Act, 2017.

4. Having heard learned counsel for the parties and perused the material on record and also in view of the fact that the case in hand is similar and identical to the aforementioned cases, this petition is disposed of by directing the petitioner to approach the competent authority for restoration of his GST number within a period of seven days from today. The competent authority shall restore GST number of the petitioner immediately, subject to the completion of all requisite formalities. The petitioner shall file the returns and deposit the taxes and panelty along with interest within a period of seven days. We, however, provide that, in case, the needful is not done by the petitioner within the stipulated period, this order shall cease to be in operation and the order of cancellation of his registration shall come into force.

5. Since this petition has been disposed of based on the peculiar facts and circumstances of the case and also on the analogy of the cases earlier decided, this Court has not gone into the legal issues raised by the learned counsel for the parties. Nothing said in this order shall be construed as an expression of opinion by this Court on any question of law sought to be raised in this petition.

HIGH COURT OF JAMMU & KASHMIR AND LADAKH

(MA Chowdhary)
Judge

(Sanjeev Kumar)
Judge

JAMMU
21.10.2026
Manik