Serial No.02
Regular Cause List

HIGH COURT OF JAMMU & KASHMIR AND LADAKH AT SRINAGAR

WP(C) 2934/2026
CM(8198/2026)

M/S HAMID ENTERPRISES ...PETITIONER(S)

Through:
Mr. Malik Faraz, Advocate

V/s.

UNION TERRITORY OF J&K AND ORS. ...RESPONDENT(S)

Through:
Ms. Maha Majeed, Assisting Counsel vice
Mr. Mohsin Qadri, Sr. AAG

CORAM:
HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE.
HON'BLE MR. JUSTICE MOHD YOUSUF WANI, JUDGE.

ORDER
25.11.2026

01. Pursuant to the show cause notice issued by the STO, Circle, Shopian, Kashmir on 15.11.2025, and having received no reply thereto from the petitioner, the STO concerned vide order dated 17.12.2025, directed cancellation of registration of the petitioner under the Goods and Service Tax Act, 2017.

02. Aggrieved by the cancellation of his registration, the petitioner filed an appeal under Section 107(1) of the Goods and Service Tax Act, 2017, before the Appellate Authority, State Taxes Appeals-II, Kashmir. The appeal came to be dismissed by the Appellate Authority vide order dated 14.10.2026, on the ground that the same was barred by limitation. This is how the petitioner has invoked Article 226 of the Constitution of India seeking, *inter*

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alia, a direction to the respondents to restore his registration cancelled in terms of order dated 17.12.2025.

03. Similar cases have come up for consideration before this Court, wherein, subject to the petitioners' undertaking to deposit the tax and penalty along with interest in accordance with the provisions of the Goods and Service Tax Act, 2017, directions have been issued to the Competent Authority to restore their registration. The aforesaid orders have been passed on the concession given by the respondents that they would restore the registration of the defaulting dealers provided they complied with law by submitting their returns and depositing the sales tax and other dues payable by them under the Goods and Service Tax Act, 2017.

04. Attention of this Court has been invited to an order dated 26th July, 2024 passed in WP(C) No. 1130/2024 and order dated 1st April, 2024 passed in WP(C) No. 182/2024, wherein similar directions have been issued.

05. 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 and, therefore, this petition is disposed of by directing the petitioner to approach the Competent Authority for registration of his GST number within a period of seven days from today. The competent Authority shall restore GSTIN/Unique ID: 01ALWPG3799F1ZS of the petitioner immediately, subject to the

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completion of all requisite formalities. The petitioner shall file the returns and deposit the taxes and penalty along with interest within a period of seven days. In the event the needful is not done by the petitioner within the stipulated period, this order shall cease to be in operation.

06. 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 Ms. Maha Majeed, learned Assisting counsel appearing vice Mr. Mohsin Qadri, learned Sr. AAG on behalf of the respondents.

07. Disposed of.

(MOHD YOUSUF WANI)
JUDGE

(SANJEEV KUMAR)
JUDGE

SRINAGAR:
25.11.2026
"Mir Arif"

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