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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2516 of 2026

Treasure Realtors Private Limited. ...Petitioner
Versus
The State of Maharashtra. ...Respondents

Mr. Rahul Thakar, a/w Mr. Yash Dethe i/b CB Thakar, for the Petitioner.
Mr. Amar Mishra, AGP, for the Respondent-State.

CORAM: SUMAN SHYAM &
ADVAIT M. SETHNA, JJ.

DATED: 8th JUNE 2026.

Oral Order (Per Advait M. Sethna, J) :-

1. We have heard learned counsel for the parties.

2. Issue Rule. Rule made returnable forthwith, with the consent of the parties.

3. The Petitioner is a private limited company registered under the provisions of the Companies Act, 2013. The Petitioner was registered under the GST regime, having GSTIN No. 27AADCT0295L1Z0. The Petitioner has its principal place of business within the jurisdiction of Mumbai in the State of Maharashtra.

4. The challenge in this petition is to the order dated 25th November, 2019 passed by the Respondent No. 4 i.e. Sales Tax Officer (Worli-707) cancelling the GST registration of the Petitioner with effect from 1st March 2019. This was followed by an order dated 14th August, 2023 rejecting the Petitioner's Appeal against the order dated 25th November, 2019 ("**Impugned Orders**" for short). Such cancellation was attributed to the Petitioner's failure to file its GST returns for more than six months.

5. The Petitioner filed GST-3B upto February 2019. Thereafter, there was default in filing such returns, on the part of the Petitioner for more than six months.

6. The Respondent authorities issued a Show Cause Notice dated 12th November, 2019 to the Petitioner, under Rule 22(1) of the CGST Rules, 2017 for the failure on the part of the Petitioner to file said GST returns, for a continuous period of six months.

7. Pursuant to the said Show Cause Notice, the Impugned Order dated 25 November 2019 was passed. Accordingly, the Petitioner's GST registration was cancelled for non-filing of returns for a continuous period of six months from 1st March, 2019.

8. The Petitioner, being aggrieved by the order dated 25th November, 2019, preferred an Appeal before the Appellate Authority was rejected by the order dated 14th August, 2023. The Appeal was rejected primarily on the ground of delay on the part of the Petitioner in filing such Appeal, as reflected in the said Order.

The Petitioner has preferred this petition impuging the orders dated 25th November, 2019 and 14th August, 2023.

9. In the aforesaid backdrop Mr. Rahul Thakar, learned counsel for the Petitioner would submit that the Petitioner has facing acute financial crisis, for the period during which the returns could not be filed. Due to such financial difficulties faced by the Petitioner, its staff also left the Petitioner Company. Thereafter, the Covid-19 pandemic hit which led to further delay in filing the said GST returns.

10. According to the Petitioner, non filing of the returns by the Petitioner is completely attributable to reasons beyond the Petitioner's control. Mr. Thakar would further submit on instructions that the Petitioner is ready and willing to pay the outstanding amount of GST due and payable along with late fees and penalty, if any, coupled with the applicable interest.

11. Mr. Thakar has placed reliance on a decision of the Coordinate Bench of this Court in ***Kishor Nichani Vs. The Union of India and Ors***[1], to submit that in similar facts and circumstances, this Court had restored the GST registration of the Petitioner which was cancelled on similar grounds, as in the present case.

12. Mr. Amar Mishra, learned AGP for Respondent No. 1 would support the stand taken by the Respondent authorities. He would urge that the Petitioner should have been more diligent in filing the returns in conformity with the prescribed statutory requirements.

1. Writ Petition No. 4211 of 2025 decided on 27 January 2026.

13. On hearing the learned counsel for the parties and on perusal of the record it appears that there are no allegations about the Petitioner indulging in any unlawful activities and/or attempting to defraud the GST authorities.

14. The record bears out that due to financial constraints faced by the Petitioner, it resulted in delay in filing the said GST returns. Moreover, the period for which the Petitioner has failed to file the GST returns were proximate to the period affected by the Covid-19 pandemic, which is also not controverted by the Respondents.

15. We have noted the submission of Mr. Thakar to the effect that the Petitioner is ready and willing to pay all the outstanding GST dues along with the late fees and applicable interest. In these circumstances, it is apposite to refer to the decision of the Coordinate Bench of this Court in ***Shriyaa Enterprises Vs. Sale Tax Officer***[2].

16. In the said decision (supra), this Court had, in similar circumstances, restored the cancelled GST registration of the Petitioner, subject to it paying all outstanding dues, together with late fees and interest. The Petitioner in the present proceedings has also agreed to pay the same including late fees along with the applicable interest.

17. We have also noted Petitioner's reliance on another decision of the Coordinate Bench of this Court in ***Kishor Nichani Vs. The Union of India and Ors*** (supra). The above decision in our view,

2. WP (L) No.14505 of 2025 decided on 1 December 2025.

would support the case of the Petitioner for restoration of its cancelled GST registration.

18. Before concluding, we may observe that, in the given factual backdrop, as the Petitioner is ready and willing to pay the outstanding GST dues along with the late fees and applicable interest thereon, restoration of the cancelled GST registration of the Petitioner would in fact enure to the benefit of the Petitioner and the Revenue. The Petitioner would be able to undertake its business activities after paying the GST dues in accordance with law. So also, the Respondents would not be deprived of the GST dues, along with the late fees and applicable interest, as discussed (supra).

19. In light of the above, the following order in our view, would meet the ends of justice :-

ORDER

(a) Within 30 days of uploading of this order the concerned authorities of the Respondent shall, without any further extension, determine/ascertain the outstanding amount of GST dues with the applicable interest along with late fees/penalty if any, payable by the Petitioner and intimate the same to the Petitioner.

(b) Within a further period of 30 days from the above, Petitioner shall make the payment on receipt of the intimation from the Respondents of the amount due and payable by the Petitioner.

(c) It is after receipt of such payment, that the GST Registration of the Petitioner shall stand restored.

(d) In the event, the Petitioner fails to pay the amount demanded by the Respondent authorities which would include the outstanding GST dues with the applicable interest along with late fees/penalty if any, within the stipulated period of 30 days, the Petition shall stand dismissed without further reference to this Court.

(e) The Rule is made absolute in the above terms and the Petition is accordingly Disposed of. No Costs.

20. All concerned to act on an authenticated copy of this order.

(ADVAIT M. SETHNA, J.) **(SUMAN SHYAM, J.)**