IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

HON'BLE THE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA
AND
HON'BLE SHRI JUSTICE SUBHASH UPADHYAY

29TH APRIL, 2026

WRIT PETITION (M/B) No. 316 OF 2026

M/s Hardev Rawal Electricals.

...Petitioner

Versus

Commissioner, State Goods & Services Tax and another.

...Respondent

Counsel for the petitioner. : Mr. Ashish Agarwal, learned counsel.

Counsel for the respondents. : Ms. Puja Banga, learned Standing Counsel for the State of Uttarakhand.

JUDGMENT : (per Shri Manoj Kumar Gupta, C.J.)

1. The petitioner has assailed the order dated 13.03.2023, cancelling the GST registration of the petitioner-firm, on the ground that it has failed to file the returns within the prescribed period.

2. Learned counsel for the petitioner submits that, in identical facts and circumstances, in WPMB No. 39 of 2025, a Coordinate Bench has permitted the petitioner therein to file an application for revocation of the cancellation order, and subject to deposit of unpaid tax, along with interest and penalty, the competent authority has been directed to decide the application for revocation of the cancellation order. The

operative part of the order passed in the said writ petition is as follows :-

> *"8. Accordingly, present writ petition is disposed of by permitting petitioner to move an application for revocation of the cancellation order. If he makes such application within two weeks from today and also furnishes all the pending returns and deposits unpaid tax along with interest and amount of penalty, the Competent Authority shall consider the petitioner's prayer for revocation as per law within four weeks from the date of receipt of such application."*

3. It is urged that similar liberty may be granted to the petitioner.

4. Ms. Puja Banga, learned Standing Counsel for the respondents-State of Uttarakhand has no objection, in case the present Writ Petition is disposed of in the same terms.

5. Accordingly, the Writ Petition is disposed of in the same terms, as WPMB No. 39 of 2025.

6. All pending applications stand disposed of accordingly.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 29th April, 2026
Rahul

RAHUL PRAJAPATI