SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
	27.10.2026		**WPMB/888/2026** Santa Singh --Petitioner **Versus** Superintendent, Central Goods and Service Tax --Respondent **Hon'ble Manoj Kumar Tiwari, A.C.J.** **Hon'ble Subhash Upadhyay, J.** 1. Sri Rohit Arora, learned counsel for petitioner. 2. Sri Shobhit Saharia, learned counsel for respondent. 3. Petitioner is a taxable person registered under Central GST Act, 2017. His registration was cancelled vide order dated 20.09.2025. Thus, feeling aggrieved, petitioner has approached this Court challenging his registration cancellation order dated 20.09.2025 and the show cause notice dated 14.08.2025, which was issued before cancellation of his registration. 4. Perusal of show cause notice reveals that the sole reason for cancelling petitioner's registration is that he failed to furnish returns for a continuous period of six months. 5. Learned counsel for petitioner submits that an identical issue was dealt with by this Court in Writ Petition (M/B) No. 39 of 2025. He submits that this writ petition deserves to be decided in terms of the said order.

6. Operative portion of the judgment dated 24.02.2025 passed in WPMB No. 39 of 2025 reads as under:-

> *"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."*

7. Sri Shobhit Saharia, learned counsel for respondent, was given time to get instructions on the aforesaid aspect. Today, on instructions, he submits that the case can be disposed of in terms of the judgment 24.02.2025 passed in WPMB No. 39 of 2025 titled '*M/s Anshul Enterprises through its Proprietor vs. State Tax Officer*'.

8. In view of the consensus between learned counsel for parties, the writ petition is disposed of in terms of the judgment 24.02.2025 passed in WPMB No. 39 of 2025 titled '*M/s Anshul Enterprises through its Proprietor vs. State Tax Officer*'.

PRAVINDRA SINGH RATHOUR

(Subhash Upadhyay, J.) 27.10.2026

(Manoj Kumar Tiwari, A.C.J.) 27.10.2026

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