SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			WPMB/921/2026 Maa Bhawani Minrals --Petitioner **Versus** Commissioner & Another --Respondents **Hon'ble Manoj Kumar Tiwari, A.C.J.** **Hon'ble Subhash Upadhyay, J.** Mr. Tarun Pande and Mr. Ashish Agarwal, Counsel for the petitioner. Mr. Shobhit Saharia, Advocate, for the respondents. (2) Petitioner's GST registration was cancelled due to non-furnishing of GST returns for six consecutive months. Petitioner sought for revocation of the cancellation order. Application seeking revocation has been rejected on the ground that petitioner did not submit any reply to the show cause notice, which was issued before rejection of application for revocation of GST cancellation. Thus feeling aggrieved, petitioner has filed this writ petition seeking the following reliefs: *"i) Issue a writ, order, or direction in the nature of Certiorari quashing the original Order for Cancellation of Registration dated 18.03.2025 (Reference No. ZA0503250206991) passed in Form GST REG-19 by Respondent No. 3 (Annexure No. 3 at Page No. 18);* *ii) Issue a writ, order, or direction in the nature of Mandamus commanding the Respondents to restore the Goods and Services Tax Registration of the Petitioner firm (GSTIN: 05FTGPM6015R1Z5) forthwith, enabling the Petitioner to file her pending returns and deposit all lawful taxes, interest, and late fees;* *iii) Issue a writ, order, or direction in the nature of Certiorari calling for the records of the case and quashing the impugned Order of Rejection of Revocation dated 17.07.2025 (Reference No. ZA050725071732H) passed in Form GST REG-05 by Respondent No. 2 (Annexure No. 6 at page No. 21);*

iv) In the alternative, issue a writ, order, or direction in the nature of Mandamus granting liberty to the Petitioner to submit a fresh application/representation for revocation of cancellation before Respondent No. 2 along with the filing of pending returns and deposit of applicable tax, interest, and late fees/penalty, and directing Respondent No. 2 to consider and decide the same liberally within a time-bound period;"

(3) Learned Counsel for the petitioner submits that petitioner is ready to submit pending returns and also to deposit the amount of tax, penalty, late fee and interest, therefore petitioner may be permitted to make representation to the competent authority and the competent authority be directed to take decision on petitioner's application for revocation of cancellation order.

(4) Mr. Shobhit Saharia submits that if petitioner undertakes to pay tax, penalty, late fee and interest and submits the documents, which were desired of him, vide show cause noticed dated 29.5.2025, then he has no objection if the competent authority is directed to consider petitioner's representation.

(5) We, accordingly, dispose of the writ petition by providing that if petitioner makes representation and deposits the entire amount of tax, penalty, late fee and interest, which he was required to deposit, and also furnishes all documents, which he was asked to submit by the show cause notice, then the Proper Officer shall consider the representation made by the petitioner and take decision thereupon, as per law, within four weeks from the date of presentation of such representation.

(Subhash Upadhyay, J.) (Manoj Kumar Tiwari, A.C.J.)
2.11.2026

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PRABODH KUMAR
