(2024) 10 UK CK 0003

In the Uttarakhand High Court

Case No : Writ Petition (M/S) No. 2686 Of 2024

Aftab Husain APPELLANT

Vs

Union Of India And Others RESPONDENT

Date of Decision : 03-10-2024

Acts Referred:
Central Goods And Services Tax Act, 2017 — Section 30(2)

Citation : (2024) 10 UK CK 0003

Hon'ble Judges : Pankaj Purohit, J

Bench : Single Bench

Advocate : Ujjwal Gunwant, Manoj Kumar, Suyash Pant, Yogesh Chandra Tiwari, Shobhit Saharia

Final Decision : Disposed Of

Judgement

Pankaj Purohit, J

1. Petitioner is a proprietorship firm who runs a business under the name and style 'AR Hardware Supplier'. Petitioner deals in hardware tools. Petitioner is registered under the Central Goods and Service Tax Act, 2017 (for short "the CGST Act, 2017").

2. The registration of the petitioner has been cancelled by respondent no.3 vide order dated 28.02.2023 for non filing of his GST return.

3. Learned counsel for the petitioner contends that now the petitioner is ready to make the payment towards GST return for the entire period as well as the penalty, if any, imposed by the respondent-department.

4. Petitioner has sought the following reliefs:-

"i. Issue a writ, order or direction in the nature of certiorari of quashing order dated 28.02.2023 passed by respondent no.3 (Annexure no.3) to the writ petition and revoke the registration of petitioner.

ii. Issue a writ, order or direction in the nature of mandamus directing respondents provide stipulated to pay GST returns to respondents as petitioner is ready to pay all due payments with interest and penalties.”

5. Learned counsel for the petitioner submits that identical controversy has been decided by this Court in WPMS No.2285 of 2024.

6. The said submission of learned counsel for the petitioners has not been opposed by learned counsel for the respondents.

7. In view of the consensus between the parties, the matter is covered by the order passed in WPMS No.2285 of 2024, the present writ petition is also decided in terms of the said order. The petitioner shall be at liberty to move an application for revocation or cancellation of the order under Section 30(2) of the CGST Act, 2017, within two weeks.

8. With this application, the petitioner shall also furnish all the GST returns, which he fails to submit and he will also deposit the outstanding tax and dues of the goods and service tax with his application. If he makes such an application within stipulated period, the Competent Authority shall consider petitioner’s application and pass appropriate order as per law, within four weeks thereafter.

9. Accordingly, the writ petition stands disposed-off.

10. Pending application, if any, stands disposed-off.