



HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE SHRI SUBHASH UPADHYAY

04th August, 2026

WRIT PETITION (M/B) NO.610 of 2026

Maa Shakumbari Stone Crusher and Screening Plant -----Petitioner

Versus

Commissioner State Goods and Services Tax and Others ----Respondents

Presence:-

Mr. Ayush Khali, learned counsel holding brief of Mr. Shailendra Naurial,
learned counsel for the petitioner.

Ms. Pooja Banga, learned Standing Counsel for the State.

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

1. The petitioner has assailed the order dated 06.03.2026 cancelling the GST registration of the petitioner on the ground that the petitioner has failed to file the returns within prescribed period.

2. Learned counsel for the petitioner submits that in identical facts and circumstances in WPMB No.39 of 2025 a Co-ordinate Bench has permitted the petitioner therein to file 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



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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 Brief Holder for the 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. Pending application, if any, also stands disposed of.

(MANOJ KUMAR GUPTA, C.J.)

(SUBHASH UPADHYAY, J.)

Dated: 04.08.2026
KKS/PP