(2024) 10 UK CK 0009

In the Uttarakhand High Court

Case No : Writ Petition Miscellaneous Single No. 2717 Of 2024

Meharvan Singh Contractor — APPELLANT

Vs

Commissioner State Goods And Services Tax Commissionerate And Another — RESPONDENT

Date of Decision : 04-10-2024

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

Citation : (2024) 10 UK CK 0009

Hon'ble Judges : Pankaj Purohit, J

Bench : Single Bench

Advocate : Ashish Agarwal, Tarun Pande, Yogesh Chandra Tewari, Mohit Maulekhi

Final Decision : Disposed Of

Judgement

Pankaj Purohit, J

1. Heard learned counsel for the parties.

2. Petitioner is a proprietorship firm who runs a business under the name and style of 'Meharvan Singh Contractor'. Petitioner deals with works contract. Petitioner is registered under the Central Goods and Service Tax Act, 2017 (for short "the CGST Act, 2017").

3. The registration of the petitioner has been cancelled by respondent no.2 vide order dated 29.08.2023 for non filing of the GST return for a continuous period of six months.

4. Learned counsel for the petitioner contends that now the petitioner is ready to make the payment towards GST return for a period of six months as well as the penalty and interest, if any, imposed by the respondent-department.

5. Petitioner has sought the following reliefs:-

"i. Issue a suitable writ, order or direction in the nature of certiorari calling the record of the case and quash the cancellation of GST Registration order dated 29.08.2023 (Annexure No.3 to W.P) as petitioner is ready to pay all the balance tax, interest on it and late fee if any.

ii. Issue a suitable writ, order or direction in the nature of mandamus permitting the petitioner to prefer an application U/S 30 of the UKGST/CGST Act 2017, for filing an application for revocation of the cancellation of the GSTIN 05BXEPS7458C1ZB of the petitioner and further direct the respondent No.2 to consider the application of the petitioner in accordance with law.”

6. Learned counsel for the petitioner submits that identical controversy has been decided by this Court in WPMS No.2650 of 2024.

7. The said submission of learned counsel for the petitioner has not been opposed by learned State Counsel.

8. In view of the consensus between the parties, the matter is covered by the order passed in WPMS No.2650 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.

9. With this application, the petitioner shall also furnish all the GST returns, which he fails to submit and he will also deposit the outstanding dues of tax, interest and penalty 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.

10. Accordingly, the writ petition stands disposed of.

11. Pending application, if any, stands disposed of.

