
(2025) 05 UK CK 0796

In the Uttarakhand High Court

Case No : Writ Petition (M/B) No. 297 Of 2025

M/s Ayush Construction Co.

APPELLANT

Vs

Commissioner, State Goods And Services Tax & Others

RESPONDENT

Date of Decision : 23-05-2025

Acts Referred:

Citation : (2025) 05 UK CK 0796

Hon'ble Judges : G. Narendar, CJ;Alok Mahra, J

Bench : Division Bench

Advocate : Sanjeev Kumar Sharma, Puja Banga

Final Decision : Disposed Of

Judgement

G. Narendar, CJ

1) Heard the learned counsel for the petitioner and learned Brief Holder for the State.

2) The facts are not in dispute. Both the counsels are at ad idem regarding the facts. Both the counsels submit that in similar facts a Co-ordinate Bench of this Court while disposing of Writ Petition (M/B) No. 39 of 2025 dated 24.02.2025 (which was also later on followed in WPMB No. 80 of 2025), was pleased to hold and order as follows :

"Ms. Prabha Naithani, learned counsel for the petitioner.

2. Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand through video conferencing.

3. Petitioner is a taxable person, registered under GST Act, 2017. His GST registration has been cancelled by Assistant Commissioner, Haridwar-Sector 3 vide order dated 12.03.2024. Challenging the cancellation order, petitioner has filed this Writ Petition.

4. The show cause notice issued to the petitioner on 23.02.2024 reveals that

cancellation has been ordered on account of petitioner's failure to furnish GST returns for prescribed period.

5. Learned counsel for the petitioner relied upon a judgment rendered by learned Single Judge in Writ Petition (M/S) No. 3283 of 2024, whereby, petitioner in that case was permitted to make application for revocation of the cancellation order and the Competent Authority was directed to consider the application and pass appropriate order as per law, within four weeks thereafter.

6. Learned counsel for the petitioner submits that a similar order be passed in the present case also.

7. Ms. Puja Banga, learned Brief Holder submits that she has no objection if petitioner is permitted to move appropriate application for revocation of cancellation order.

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."

3) Both the counsels submit that the instant petitioner also being similarly situated as the petitioner in the aforesaid writ petition, the instant writ petition also be disposed of on similar terms.

4) Submissions of both counsels are placed on record.

5) Writ petition is disposed of on the above terms as in Para 8 of the order dated 24.02.2025.