(2026) 02 UK CK 1842

In the Uttarakhand High Court

Case No : Writ Petition No. 102 Of 2026 (M/B)

M/S Irshad Ahmad Contractor APPELLANT

Vs

Commissioner, State, Goods And Service Tax And Others RESPONDENT

Date of Decision : 23-02-2026

Acts Referred:
State Goods And Services Tax Act 2017 — Section 30

Citation : (2026) 02 UK CK 1842

Hon'ble Judges : Ravindra Maithani, J;Ashish Naithani, J

Bench : Division Bench

Advocate : Sanjeev Kumar Agarwal, Puja Banga, B.S. Parihar

Judgement

Ravindra Maithani, J

1. By means of the instant petition, the petitioner seeks the following reliefs:-

“i) Issue a writ of certiorari quashing the cancellation of GST Registration order 23/04/2024 passed by respondent no.3 (Annexure No.1 to W.P.) as petitioner is ready to pay all the balance tax, interest on it and late fee if any.

ii) Issue a writ order or direction in the nature of application U/S 30 of the SGST Act 2017, for filing an application for revocation of the cancellation of the GSTIN 05BZRPA1754N1Z2 of the Petitioner and further direct the Respondent No.3 to consider the application of the Petitioner in accordance with law. Hon’ble court deem fit and proper, in the circumstances of the present case.

iii) Issue any other or further writ, order or direction which this Hon’ble Court may deem fit and proper in the circumstances of the case.

iv) To award the cost of the petition in favour of the petitioner.”

2. Heard learned counsel for the parties and perused the record.

3. Learned counsel for the petitioner submits that an identical issue has already been decided by this Court on 24.05.2024 while deciding WPMS No.1365 of

2024, M/S Sigma Services Vs. Commissioner Center Goods, Dehradun and another and the instant matter is squarely covered, therefore, it may be decided accordingly.

4. Learned State Counsel admits this fact.

5. Since, the matter is covered, instant petition is decided in terms of the judgment dated 24.05.2024, passed by this Court in WPMS No.1365 of 2024, M/S Sigma Services Vs. Commissioner Center Goods, Dehradun and another.