

(2026) 02 UK CK 1894

In the Uttarakhand High Court

Case No : Writ Petition (M/B) No. 126 Of 2026

M/s Tiwari Sanitary Works And Enterprises

APPELLANT

Vs

Commissioner, State Goods & Services Tax And Another

RESPONDENT

Date of Decision : 27-02-2026

Acts Referred:

Citation : (2026) 02 UK CK 1894

Hon'ble Judges : Manoj Kumar Gupta, CJ; Subhash Upadhyay, J

Bench : Division Bench

Advocate : Naman Kamboj, Puja Banga

Final Decision : Disposed Of

Judgement

Manoj Kumar Gupta, CJ

1) The petitioner has assailed the order dated 30.09.2023 cancelling the GST registration of the petitioner firm on the ground that it had 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 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 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 appearing through V.C. 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(s), if any, also stand disposed of.