(2023) 11 UK CK 0026

In the Uttarakhand High Court

Case No : Writ Petition (M/S) No. 3082 Of 2023

M/S Wahid Hussain Contractor GSTIN (05JSPH5470N2ZL) APPELLANT

Vs

Commissioner, State Goods And Services Tax Commissionerate , Dehradun And Another RESPONDENT

Date of Decision : 03-11-2023

Acts Referred:
Central Goods And Services Tax Act, 2017 — Section 30
Constitution Of India, 1950 — Article 226

Citation : (2023) 11 UK CK 0026

Hon'ble Judges : Alok Kumar Verma, J

Bench : Single Bench

Advocate : Shariq Khurshid, Tarun Lakhera

Judgement

Alok Kumar Verma, J

1. Present Petition has been filed under Article 226 of the Constitution of India with the following prayers:-

"(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 18.12.2021 (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/S30 of the UK GST/CGST Act 2017, for filing an application for revocation of the cancellation of the GSTIN(05JSPH5470N2ZL), of the petitioner and further direct the Respondent no. 2 to consider the application of the petitioner in accordance with law.

(iii) Issue any other writ, order or direction which this Hon'ble Court deems fit and proper, in the circumstances of the present case."

2. Heard Mr. Shariq Khurshid, learned counsel holding brief of Mr. Prince

Chauhan, learned counsel for the petitioner and Mr. Tarun Lakhera, learned Standing Counsel for respondents.

3. Mr. Shariq Khurshid, learned counsel appearing for the petitioner submits that the petitioner is ready to pay all the dues. He submits that the present mater is covered by the order passed in Writ Petition No. 75 of 2023 (M/S) and Writ Petition No. 501 of 2023 (M/S), therefore, he requests to decide the present Writ Petition in terms of the said orders. He further submits that the petitioner will submit his representation before the Competent Authority within two weeks' from today.

4. The said request has not been opposed by learned counsel for respondent nos. 1 & 2. He has sought four weeks' period to decide the representation of the petitioner.

5. With the consent of both the parties, present Writ Petition (No. 3082 of 2023) is being decided with a direction that in case, petitioner moves his representation for revocation of the cancellation order, under Section 30 of the Central Goods and Services Tax Act, 2017 along with all the GST returns, outstanding tax and dues, if any, within two weeks' from today, the Competent Authority shall consider the petitioner's representation and pass appropriate order in accordance with law, within four weeks' thereafter.

6. It is made clear that this Court has not expressed any opinion on the merit of the case.

