(2024) 10 UK CK 0008

In the Uttarakhand High Court

Case No : Writ Petition Miscellaneous Single No. 2712 Of 2024

Shubham Pujara APPELLANT

Vs

State Tax Officer RESPONDENT

Date of Decision : 04-10-2024

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

Citation : (2024) 10 UK CK 0008

Hon'ble Judges : Pankaj Purohit, J

Bench : Single Bench

Advocate : Rohit Arora, Yogesh Chandra Tewari, Mohit Maulekhi

Final Decision : Disposed Of

Judgement

Pankaj Purohit, J

1. Heard learned counsel for the parties.

2. By means of this writ petition, petitioner has challenged the impugned order for rejection of Application for revocation of Cancellation of GST Registration bearing Reference No. ZA050324011387W dated 16.03.2024 (Annexure No.1), impugned show cause notice for rejection of application for revocation of Cancellation of Registration bearing Reference No. ZA050124050899E dated 31.01.2024 (Annexure No.2), impugned order for cancellation of GST Registration bearing Reference No.ZA051223034936N dated 28.12.2023 (Annexure No.4), Show Cause Notice for rejection of application for revocation of cancellation of registration bearing Reference No.ZA0511230095409 dated 14.11.2023 (Annexure No.5) and further prayed for a direction to respondent to consider his application of revocation of cancellation of Registration dated 01.01.2024 (Annexure No.3), issued by the respondent.

3. Petitioner is a proprietorship firm who runs a business under the name and style of ‘M/s R.S. Electronics’. Petitioner is registered under the Central Goods and Service Tax Act, 2017 (for short “the CGST Act, 2017”).

4. The registration of the petitioner has been cancelled by respondent vide order dated 14.11.2023 for non filing of the GST return for a continuous period of six months.

5. 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.

6. Learned counsel for the petitioner submits that identical controversy has been decided by this Court in WPMS No.2285 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.2285 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 is disposed of.

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