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**(2024) 10 UK CK 0032**

**Uttarakhand High Court**

**Case No:** Writ Petition Miscellaneous Single No. 2779 Of 2024

Betal Singh

APPELLANT

Vs

Commissioner & Others

RESPONDENT

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**Date of Decision:** Oct. 8, 2024

**Acts Referred:**

- Central Goods And Services Tax Act, 2017 - Section 30(2)

**Hon'ble Judges:** Pankaj Purohit, J

**Bench:** Single Bench

**Advocate:** Shivam Rana, Mohit Maulekhi

**Final Decision:** Disposed Of

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**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 dated 16.03.2024 (Annexure No.4).
3. Petitioner is engaged in the business of contract in the name of "Betal Singh Rawat". Petitioner's firm 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 09.05.2023 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 returns 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, since 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 failed to submit and would also deposit the outstanding dues of

tax, interest and penalty of the goods and service tax, if any, along 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.