

(2024) 12 UK CK 0016

Uttarakhand High Court

Case No: Writ Petition Miscellaneous Single No. 3303 Of 2024

M/s Ramesh Chandra GSTIN

APPELLANT

Vs

Commissioner State Goods And
Services Tax And Another

RESPONDENT

Date of Decision: Dec. 5, 2024

Acts Referred:

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

Hon'ble Judges: Pankaj Purohit, J

Bench: Single Bench

Advocate: Hemant Singh Mahra, 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 sought the following reliefs:-

1. 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 14.10.2022 Ref. No.ZA0510220092293 and order dated 01.12.2022 Ref. No.ZA0512220005953 passed by

respondent no.2 as petitioner is ready to pay all the balance tax, interest on it and late fee, if any, (annexure nos.2 & 4).

2. Issue a suitable writ, order or direction in the nature of mandamus permitting the petitioner to prefer an application under Section 30 of

the UKGST/CGST Act, 2017 for filing an application for revocation of the cancellation of the GSTIN 05AONPC2915F2ZA of the petitioner

and further direct the respondent no.2 to consider the application of the petitioner in accordance with law.â€

3. Petitioner is a proprietorship firm who runs a business under the name and style of â€M/s Ramesh Chandraâ€™. Petitioner is registered under the

Central Goods and Service Tax Act, 2017 (for short â€the CGST Act, 2017â€).

4. The registration of the petitioner has been cancelled by respondent vide order dated 14.10.2022 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 petitionerâ€™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.