

| Sl. No | Date | Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures | COURT'S OR JUDGES'S ORDERS |
|--------|------|--|--|
| | | | <p>WPMS No. 1413 of 2024</p> <p><u>Hon'ble Manoj Kumar Tiwari, J.</u></p> <ol style="list-style-type: none"> 1. Mr. Pankaj Tiwari, Advocate for the petitioner. 2. Mr. Mohit Maulekhi, Brief Holder for the State of Uttarakhand. 3. Petitioner is aggrieved by cancellation of his GST registration, vide order dated 07.12.2022. The ground taken for cancelling his registration is non-filing of GST returns for six consecutive months. The explanation offered by petitioner is that due to communication gap between him and tax consultant, engaged by petitioner, GST returns could not be filed in time. 4. Learned counsel for petitioner has relied upon judgment dated 28.02.2024 rendered by this Court in WPMS No. 424 of 2024. He submits that since identical issue has been decided in the aforesaid writ petition, therefore, the present writ petition can be decided in terms of the said judgment. 5. Mr. Mohit Maulekhi, learned State Counsel, on instructions submits that the controversy involved in this case is similar, therefore, the instant writ petition can be decided in terms of the judgment rendered in WPMS No. 424 of 2024. 6. In view of consensus between the parties that matter is covered by the order passed in Writ Petition No. 424 of 2024 (M/S), present writ petition is also decided in terms of the said order. Petitioner shall be |

at liberty to move an application for revocation of cancellation order under Section 30 of Central GST Act within two weeks. With his application, petitioner shall also furnish all the GST returns which he failed to submit and he will also deposit the outstanding dues of Goods and Service Tax with his application. If he makes the application within stipulated time, the competent authority shall consider petitioner's application and pass appropriate order as per law, within four weeks thereafter.

(Manoj Kumar Tiwari, J.)

14.06.2024

Aswal

