

GAHC040006132025



**THE GAUHATI HIGH COURT**  
**(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**  
**(ITANAGAR BENCH)**

**Case No. : WP(C)/182/2025**

Smti Gichak Daniam

Wife of Shri Thaji Gichak Kiogi, resident of Forest Colony, Chimpu, PO Chimpu, PS  
Itanagar, Papum Pare District, Arunachal Pradesh 791113

VERSUS

The State of AP and 2 Ors

represented by the Commissioner and Secretary, Govt of Arunachal Pradesh,  
Department of Tax and Excise, Itanagar, Arunachal Pradesh. 2:The  
Commissioner (Tax and Excise)

Age: 0

Occupation :

Kar Bhawan

Itanagar

Arunachal Pradesh 791111

3:The Superintendent of Taxes

Age: 0

Occupation :

(Tax and Excise) Itanagar Zone-II

near EAC Office

C Sector

Itanagar

**Advocate for the Petitioner** : Ravi Shankar Mishra, Maryum Sora, Geli Taye, Kemo Lollen

**Advocate for the Respondent** : GA (AP),

**BEFORE**

**HON'BLE MR. JUSTICE KARDAK ETE**

**ORDER**

**30.06.2025**

Heard Mr. Ravi Shankar Mishra, learned counsel for the petitioner.

Also heard Ms. G. Ete, learned Addl. Sr. Govt. Advocate for State respondent Nos. 1 to 3.

**2.** Challenge made in this writ petition is to the communication dated 21.10.2022 issued by the Superintendent of Taxes, Itanagar Zone-II/ respondent No. 3, whereby the GST registration of the petitioner is ordered to be cancelled. The petitioner prayed for a direction to revoke the cancellation of GST registration.

**3.** The petitioner is engaged in the business of execution of contract works under the name and style of M/s Gabharu Infracon Private Limited, a proprietorship concern of which the petitioner is the sole proprietor.

**4.** The petitioner is registered under the provisions of the Arunachal Pradesh Goods and Services Tax Act, 2017 bearing registration No.12CBGPD5633M1ZR. The respondent No. 3 issued a Show-Cause Notice to the petitioner on 13.09.2022, whereby, the petitioner was directed to show cause as to why the registration of the petitioner shall not be cancelled for the reason 'auto-generated details of your inward supplies for the period from 13.09.2022 to 20.09.2022'. The petitioner was further asked to file returns within one week to avoid cancellation of registration and thereby, directed the petitioner to furnish a reply to the aforesaid show cause notice within 30 days from the date of service of the notice with a further direction to the petitioner to appear before the respondent No. 3 on 20.09.2022. Thereafter, GST registration of the petitioner vide bearing registration No. 12CBGPD5633M1ZR was cancelled w.e.f. 13.09.2022.

**5.** Mr. Ravi Shankar Mishra submits that the order of a coordinate bench

of this Court passed in WP (C) 6232/2022 on 29.09.2022(***M/s W.G. Resorts (Assam) Private Limited-vs- Union of India &3 Ors.***) covers the case of the petitioner as the facts and issues are similar. Therefore, he submits that similar relief may be granted to the petitioner.

**6.** Ms. G. Ete, learned Addl. Sr. Govt. Advocate while agreeing to the fact that the above order passed by a coordinate bench of this Court covers the case of the petitioner, submits that there is a slight difference in the facts as the petitioner has failed to respond to the show cause and the records indicates that no return has been filed till the cancellation of the GST registration.

**7.** Mr. Shankar, learned counsel for the petitioner, however, submits that the petitioner has already filed the return and paid the tax amount due along with the outstanding statutory dues as per Rule 23 GST Rules, 2017 till the date of cancellation of the GST registration.

**8.** Having considered the submissions of the learned counsel for the parties and on perusal of the order dated 29.09.2022 passed in Writ petition (Supra) and considering that the grievances in this writ petition is for a direction to revoke the cancellation of the GST registration and on payment of the tax amount due to the petitioner and also taking note of the order dated 29.09.2022, I am of the view that above order dated 29.09.2022 covers the case of the petitioner. Accordingly, this writ petition is disposed of by directing the respondent authorities to restore the GST registration of the petitioner on filing the return along with the deposit of the statutory dues by the petitioner in accordance with the applicable Rules.

**9.** The revocation of the cancellation of GST registration shall be carried out as expeditiously as possible but not later than 25 days from today and the respondent No. 3 shall intimate the petitioner as regards the outstanding statutory dues as payable so as to enable the petitioner to file return, if any. It is made clear that similar benefit is granted to the petitioner subject to the payment of all the dues including prior to cancellation of GST registration.

Writ petition stands disposed of.

SAG|blog

**JUDGE**

**Comparing Assistant**