



2025:KER:82660

WP(C) No.40805 OF 2025

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 3RD DAY OF NOVEMBER 2025 / 12TH KARTHIKA, 1947

WP(C) NO. 40805 OF 2025

PETITIONER/S:

**SHAZIL SHARIFF
AGED 26 YEARS
S/O MOHAMED SHARIFF, MANAGING PARTNER M/S FAIR TRADE
1ST FLOOR 7/15M, KADHEEJA BUILDING IRIKKOOR P.O.,
KANNUR DT.,, PIN - 670593**

**BY ADVS.
SRI.M.MUHAMMED SHAFI
SMT.T.RASINI
SMT.ADHEELA NOWRIN
SMT.RAMEESA RASHEED**

RESPONDENT/S:

- 1 THE CHIEF COMMISSIONER OF CENTRAL GST AND CENTRAL
EXCISE
THIRUVANANTHAPURAM ZONE, REVENUE BUILDING, I.S. PRESS
ROAD, KOCHI-, PIN - 682018**
- 2 THE DEPUTY COMMISSIONER (APPEALS)
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE, GST
BHAVAN, PRESS CLUB ROAD, THIRUVANANTHAPURAM,, PIN -
695001**
- 3 THE SUPERINTENDENT
GOODS AND SERVICE TAX DEPARTMENT, THALIPARAMBA RANGE,
CIVIL STATION, THALIPARAMBA, KANNUR DT., PIN - 670141**

OTHER PRESENT:

SHRI.V.GIREESHKUMAR, SC

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.11.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**



J U D G M E N T

The petitioner is Managing Director of an establishment which is engaged in the business of garments. The petitioner had obtained registration under CGST/KGST in respect of the said establishment. As the petitioner could not submit returns due to financial constraints, Ext.P2 Show Cause Notice was issued by the 1st respondent proposing to cancel the registration. However, the petitioner did not submit any reply and accordingly, Ext.P3 order dated 09.08.2024 was passed confirming the proposal to cancel the registration. Subsequently, the petitioner filed Ext.P6 appeal dated 16.10.2025 against the order cancelling the registration. Besides, the petitioner also submitted a representation before the 1st respondent as evidenced by Ext.P5. The relief sought by the petitioner in this writ petition are as follows:-

- (i) To issue a writ of certiorari or any other order quashing Exhibit P2 show cause notice and P3 order for cancellation of registration issued by the respondents.
- (ii) To issue a writ of mandamus or any other writ, order or direction directing the 2nd respondent to consider and pass orders on Ext P6 appeal dated 17-10-25 within a time frame as may be prescribed by this Hon'ble Court.
- (iii) To issue a writ of mandamus or any other writ, order or direction directing the respondents to revoke the cancellation



of GST registration of the petitioner by allowing Exhibit P6 appeal submitted before the 2nd respondent.

(iv) To issue any other order or direction that this Hon'ble Court may deem fit in the facts and circumstances of the case.

2. After hearing the learned counsel for the petitioner and the learned standing counsel for the respondents, I am of the view that, reliefs sought by the petitioner cannot be entertained. This is particularly because, as regards Ext.P3 order passed by the 1st respondent, by which the registration of the petitioner is cancelled, the petitioner could have submitted an application to revoke the order of cancellation within a period of two months from the date of receipt of the order. But, no such application was submitted.

3. As far as Ext.P6 appeal is concerned, the same was submitted under Sec.107 of the CGST Act, by which the said appeal should have been submitted within a period of three months from the date of receipt of order under normal circumstances. The Appellate Authority could have condoned the delay for a period of one month thereafter. However, on going through the date of Ext.P6, it can be seen that it was filed after one year from the date of issuance of the order. In such circumstances, the petitioner failed to invoke the



statutory remedies available to him within the period stipulated and therefore, the petitioner cannot now seek indulgence of this Court under Article 226 of Constitution of India for getting the order canceling the registration, revoked.

In such circumstances, I do not find any merits in the case and accordingly, this writ petition is dismissed.

Sd/-

**ZIYAD RAHMAN A.A.
JUDGE**

SM/03.11



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APPENDIX OF WP(C) 40805/2025

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE CGST REGISTRATION CERTIFICATE DATED 05-02-2021
Exhibit P2	A TRUE COPY OF SHOW CAUSE NOTICE DATED 08-07-2024 ISSUED BY THE 1ST RESPONDENT
Exhibit P3	A TRUE COPY OF THE ORDER OF CANCELLATION DATED 09-08-2024 ISSUED BY THE 3RD RESPONDENT
Exhibit P4	A TRUE COPY OF THE PAYMENT RECEIPTS DATED 11-10-2025 AND 12-10-2025
Exhibit P5	A TRUE COPY OF THE REPRESENTATION SUBMITTED ON 16-10-2025 TO THE 1ST RESPONDENT
Exhibit P6	A TRUE COPY OF THE APPEAL DATED 17-10-2025 BEFORE THE 2ND RESPONDENT ALONG WITH THE PROVISIONAL ACKNOWLEDGEMENT

RESPONDENTS' EXHIBITS:NIL

TRUE COPY

P.A.TO JUDGE