

GAHC040003192026



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

Case No. : WP(C)/86/2026

Sanjaiso Halai

Son of Palailum Halai, resident of Halaikrong Village, Anjaw District, Arunachal Pradesh, proprietor of M/s Mishmi Takin Enterprise, GSTIN 12ASPPH5411D1Z8, having principle place of business at 84, Halaikrong, Anjaw District, Arunachal Pradesh 792104

VERSUS

The Union of India and 2 Ors

represented by the Secretary, Govt of India, Ministry of Finance, Department of Revenue, Room No.66A, north Block, New Delhi 110001 2:The Principal Commissioner CGST and SGST

Age: 0

Occupation :

Excise and Customs
Arunachal Pradesh.

3:The Superintendent

Age: 0

Occupation :

CGST and SGST Department
Namsai Range
Arunachal Pradesh

Advocate for the Petitioner : Abanso Gamre, Kirmar Ado

Advocate for the Respondent : Marto Kato,

**BEFORE
HONOURABLE MR. JUSTICE ANJAN MONI KALITA**

ORDER

Date : 06.03.2026

Heard Mr. A. Gamre, learned counsel for the petitioner. Also heard Mr. T. Kipa, learned Standing Counsel for the CGST and SGST, Itanagar.

2. The instant writ petition has been filed under Article 226 of the Constitution of India, challenging the order dated 31.12.2025 issued under FORM GST REG-19, passed by the Superintendent, Namsai Range, CGST and SGST Department, Arunachal Pradesh, through which the GST registration bearing GSTIN No. 12ASPPH5411D1Z8 of the petitioner was cancelled with effect from 31.12.2025.

3. The case of the petitioner is that he is engaged in the business of execution of work contracts in the name and style of M/s Mishmi Takin Enterprise, a proprietorship firm and has been complying with the provisions of the relevant Acts and Rules by discharging his tax liabilities as and when due. However, on 31.12.2025, the GST registration of the petitioner was cancelled by the Superintendent, Namsai Range, CGST and SGST Department due to non-filing of returns for a continuous period of six months.

4. The learned counsel for the petitioner submits that in similar situations and on similar facts, several writ petitions have been disposed of by a Coordinate Bench of this Court by passing appropriate orders on various dates. One such order passed in the case of ***Pankaj Mohan vs. Union of India***, in WP(C) No. 7342/2025, decided on 18.12.2025, has been placed before this Court. The learned counsel further submits that the petitioner, not being well conversant with the CGST and SGST laws and due to certain medical emergencies in the family, could not file the GST returns within the stipulated

time. He submits that since a similar order has already been passed by disposing of the writ petition by a Coordinate Bench, the present matter can also be disposed of at the motion stage itself.

5. The above submissions are not objected to by the learned Standing Counsel for the CGST and SGST.

6. It is the contention of the petitioner that upon receipt of a digital Show Cause Notice dated 15.11.2025 issued in the official online registration account of the petitioner, requiring him to show cause as to why he should not be required to furnish the returns along with the resultant tax liability, the petitioner on 19.02.2026 deposited a sum of Rs. 2,71,186/- (Rupees Two Lakh Seventy-One Thousand One Hundred Eighty-Six) only towards the outstanding tax liability (CGST Rs.1,35,593/- + SGST Rs.1,35,593/-) and on such payment, the GST PMT-06 Challan dated 19.02.2026 was issued to him. The petitioner further paid interest and late fees of about Rs. 43,374/- (Rupees Forty three thousand three hundred and seventy four) and Rs.3,500/- (Rupees Three thousand five hundred) only, respectively on the same date, i.e., 19.02.2026.

7. In view of the aforesaid, the learned counsel for the petitioner submits that since the petitioner has already paid the dues and filed the returns, a written representation dated 24.02.2026 was submitted before the respondent No. 3 requesting for reopening/restoration of the GST registration. However, the same has not yet been considered by the GST authorities.

8. Mr. Kipa, learned Standing Counsel, submits that since similar orders have been passed by this Court in identical matters, a similar direction can be issued to the GST authorities to consider the representation of the petitioner and do the needful in accordance with law.

9. In the case of **Pankaj Mohan** (supra), the Coordinate Bench of this Court had considered the case of **Dhirghat Hardware Stores & Anr. vs. Union of India & Ors., in WP(C) No. 5944/2025**, as well as the case of **Masuk Ahmed Barbhuiya vs. Union of India & 3 Ors., in WP(C) No. 6674/2025**. After considering the facts of the aforesaid cases, the following paragraphs were reproduced while passing directions in the case of **Pankaj Mohan** (supra):

“...10. Considered the submissions of the learned counsel for the parties and also perused the judgment and order dated 17.10.2025 passed by a Coordinate Bench of this Court in the case of Dhirghat Hardware Stores (supra). The relevant paragraphs of the said judgment are reproduced hereinbelow:

“...8. As per Section 29(2)(c) of the Act, an officer, duly empowered, may cancel the GST registration of a person from such date, including any retrospective date, as he deems fit, where any registered person, has not furnished returns for a continuous period of 6 (six) months. Rule 22 of the CGST Rules, 2017 has laid down the procedure for cancellation of the registration.

9. Rule 22 of the CGST Rules, 2017 being the bone of contention, is extracted herein below:-

Rule 22: Cancellation of Registration (1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled. (2) The reply to the show cause notice issued under sub-rule [1] shall be furnished in FORM REG-18 within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the

proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application submitted under Rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rul (1), (or under sub-rule (2A) of Rule 21A) cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him pay arrears of any tax, interest or penalty including the amount liable to be pa under sub-section (5) of Section 29.

4) Where the reply furnished under sub-rule (2) (or in response to the no issued under sub-rule (2A) of Rule 21A) is found to be satisfactory, the pre officer shall drop the proceedings and pass an order in FORM GST REG-Provided that where the person instead of replying to the notice served under sub rule (1) for contravention of the provisions contained in Clause (b) or Clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20.

(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself. 10. It is discernible from a reading of the proviso to sub-rule (4) of Rule 22 of the Rules of 2017 that if a person, who has been served with a show cause notice under Section 29(2)(c) of the Act, is ready and willing to furnish all the pending returns and to make full payment of the tax itself along with applicable interest and late fee, the officer, duly empowered, can drop the proceedings and pass an order in the prescribed Form i.e. Form GST REG-20.

11. The learned counsel for the parties have also referred to an Order dated 11.10.2023 passed in a writ petition being WP(C) No.6366/2023 (Sanjoy Nath vs. The Union of India and others) wherein the petitioner therein was similarly situated like the present petitioners.

12. Having regard to the fact that the GST registration of the petitioner has been cancelled under Section 29(2) (c) of the Act, for the reason that the petitioners did not submit returns for a period of 6 (six) months and more and the provisions contained in

the proviso to sub-rule (4) of Rule 22 of the CGST Rules, 2017 and cancellation of registration entails serious civil consequences, this Court is of the considered view that in the event the petitioners approach the officer, duly empowered, by furnishing all the pending returns and make full payment of the tax dues, along with applicable interest and late fee, the officer duly empowered, may consider to drop the proceedings and pass an appropriate order in the prescribed Form.

13. In such view of the matter, this writ petition is disposed of by providing that the petitioners shall approach the concerned authority within a period of 2 (two) months from today seeking restoration of her GST registration. If the petitioners submit such an application and complies with all the requirements as provided in the proviso to Rule 22 (4) of the Rules, the concerned authority shall consider the application of the petitioners for restoration of GST registration in accordance with law and shall take necessary steps for restoration of GST registration of the petitioner as expeditiously as possible.

14. It is needless to say that the period as stipulated under Section 73 (10) o the Central GST Act/State GST Act shall be computed from the date of the instant order, except for the financial year 2024-25, which shall be as pe Section 44 of the Central GST Act/State GST Act. The petitioners herein wou also be liable to make payment of arrears i.e. tax, penalty, interest and la fees.”

10. Considering the order passed in the case of **Pankaj Mohan** (supra) and taking into account that the issue involved and the facts in the instant case are identical, this Court is of the considered opinion that the aforesaid decision passed by the Coordinate Bench of this Court squarely covers the present case and, therefore, similar relief can be granted to the petitioner.

11. Accordingly, it is directed that the petitioner shall approach the concerned CGST authority within 15 (fifteen) days from the date of passing of this order for restoration of his GST registration. If the petitioner submits an application and complies with all the requirements as provided in the proviso to Rule 22(4) of

the CGST Rules, 2017, the concerned authority shall consider the application of the petitioner for restoration of the GST registration in accordance with law and shall take necessary steps for restoration of the GST registration of the petitioner within a period of 45 (forty-five) days.

12. With the above observations and directions, the present writ petition stands **disposed of**, as allowed.

JUDGE

Comparing Assistant

