

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR

WP(C) 466/2026
CM(1232/2026)

M/S Paidar Cardboard Th. Its Prop ...Petitioner(s)

Through: Mr. Salfi Izhar, Advocate.

Vs.

Union Territory of J&K and Ors. ...Respondent(s)

Through: Mr. Mohsin S. Qadri, Sr. AAG with
Ms. Maha Majeed, Assisting Counsel.

CORAM:

HON'BLE MS. JUSTICE SINDHU SHARMA, JUDGE.
HON'BLE MR. JUSTICE SHAHZAD AZEEM, JUDGE.

ORDER

03.04.2026

01. The petitioner is aggrieved of the order dated 14.09.2023 passed by the State Tax Officer, Circle Pulwama for cancellation of his GST registration certificate. The petitioner filed an appeal under Section 107(1) of the GST Act, 2017, before the Appellate Authority State Taxes, Appeals-II Kashmir Division, Srinagar, however, the said appeal came to be rejected by the Appellate Authority vide order dated 11.11.2025, on the ground that the same was barred by limitation. The petitioner has now invoked the Article 226 of the Constitution of India, seeking *inter alia* a direction to the respondents to restore his registration cancelled in terms of the order dated 14.09.2023.

02. Similar cases have come up before this Court, wherein, subject to the petitioner's undertaking to deposit the tax and penalty along with interest in accordance with the GST Act, 2017, a direction has been issued to the Competent Authority to restore the registration of the said petitioner. The aforementioned orders have been passed on the concession given by the respondents to

restore the registration of the defaulting dealers, provided they comply with law, by submitting the returns and depositing the sales tax and other dues payable by them under the GST Act, 2017. Attention of this Court is invited to an order dated 29.04.2024, passed in WP(C) 873/2024, and order dated 01.04.2024, passed in WP(C) 182/2024 and WP(C) 1350/2025.

03. Having heard learned counsel for the parties and perused the material on record and also in view of the fact that the case in hand is similar and identical to the aforementioned cases and, therefore, this petition is disposed of by directing the petitioner to approach the Competent Authority for registration of his GST registration number within a period of ten days from today. The Competent Authority shall restore GST registration number of the petitioner immediately, subject to the completion of all requisite formalities. The petitioner shall file the returns and deposit the taxes and penalty along with interest within a period of ten days. In the event the needful is not done by the petitioner within stipulated period, this order shall cease to be in operation.

04. Since this petition has been disposed of based on the peculiar facts and circumstances of the case, and also on the analogy of the cases earlier decided, this Court has not gone into the legal issue raised by the learned Senior Additional Advocate General on behalf of the respondents. Nothing said in this order shall be construed as an expression of opinion by this Court that notwithstanding the availability of the alternative remedy of appeal, petition under 226 is directly maintainable.

05. *Disposed of.*

(SHAHZAD AZEEM)
JUDGE

(SINDHU SHARMA)
JUDGE

SRINAGAR:

03.04.2026

"HAMID"