



2026:UHC:2257-DB

HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE SHRI SUBHASH UPADHYAY

31st March, 2026

Writ Petition (M/B) No. 179 of 2026

Surya Build Creations

-----Petitioner

Versus

Commissioner, State Goods and Services Tax, and
another

-----Respondents

Presence:-

Mr. Ashish Agarwal, learned counsel for the petitioner.

Ms. Puja Banga, learned Brief Holder for the State/respondents.

JUDGMENT: (per Manoj Kumar Gupta, C.J.)

1. The present petition has been filed for quashing the show cause notice dated 29.01.2025 and the order passed in pursuance thereof dated 17.02.2025 cancelling the registration of the petitioner firm on the ground; "filing NIL return since last two years".

2. Learned counsel for the petitioner submits that filing of NIL return could not be a ground under the statute for cancelling the registration. He has invited our attention towards Section 29 of GST Act which invests power in the proper officer to cancel the registration. The said power can be exercised only in the circumstances



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enumerated under Sub Section (2) of Section 29 and which does not contemplate cancelation of the registration on the ground of filing of NIL return.

3. The learned counsel for petitioner has placed reliance on Judgment of Andhra Pradesh High Court in *Kali Shanker Enterprises vs. Additional Commissioner, Goods and Service Tax Officer, the Chief Commissioner, Government of Andhra Pradesh, 2024 (1) TMI 430*, in support of his submission.

4. We agree with the view taken by the Andhra Pradesh High Court that filing of NIL return is not a ground contemplated under Sub Section (2) of Section 29 of the Act. Consequently, the impugned order as well as show cause notice cannot survive and are accordingly, quashed. Writ petition succeeds and is allowed.

5. Pending application, if any, also stands disposed of.

(MANOJ KUMAR GUPTA, C.J.)

(SUBHASH UPADHYAY, J.)

Dated: 31.03.2026
Kaushal



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