

GAHC040006772026



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

Case No. : WP(C)/212/2026

Smti Bina Taipodia
Wife of Iluk Buchi,
resident of Siloni village,
Likabali,
PO Likabali,
PS Nari,
Lower Siang District,
Arunachal Pradesh.

VERSUS

The Union of India and 2 Ors
represented by the Secretary,
govt of India,
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi
110001

2:The Principal of Commissioner
Age: 0
Occupation :
CGST and SGST
Excise and Customs
Arunachal Pradesh.

3:The Superintendent
Age: 0
Occupation :
CGST and SGST Department
Pasighat Range
Arunachal Pradesh

Advocate for the Petitioner : Jambey Tsering Kee, Tsering Gyatso, Dejum Tally, Tayom Gamoh, Techi Topu

Advocate for the Respondent : Marto Kato, SC Central Excise and Customs, Tania Kipa, DSGI

**BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE**

ORDER

Date : 18-05-2026

Heard Mr. T. Gyatso, learned counsel for the petitioner. Also heard Mr. M. Kato, learned Dy.S.G.I. for the respondent No. 1 and Mr. S. C. Kayal, learned Senior Counsel/Standing Counsel for the CGST appearing for respondent Nos. 2 and 3.

2. Having considered that this Court has disposed of similar matters and as agreed to by the learned counsel appearing for the parties, this writ petition is disposed of at the motion stage itself.

3. The petitioner is aggrieved by the order dated 29.05.2025 passed by the Superintendent, CGST and SGST Department, Pasighat Range, Arunachal Pradesh, whereby the GST Registration bearing GSTIN/UIN: 12CBPPT8479Q1ZC of the petitioner has been cancelled on account of failure to submit returns.

4. The petitioner has been carrying on business through its proprietorship firm under the name of *M/s Luknu Buchi Enterprises*, based at Likabali, Lower Siang District, Arunachal Pradesh, registered under the Goods and Services Tax Act, 2017 and having GST Registration bearing GSTIN/UIN: 12CBPPT8479Q1ZC.

5. Having found that the petitioner had failed to file the requisite returns, a Show Cause Notice dated 07.10.2024 was issued by the respondent authority

directing the petitioner to show cause as to why the GSTR-3B returns had not been filed, for which the GST Registration was liable to be cancelled. Thereafter, vide the impugned order dated 29.05.2025, the GST Registration of the petitioner was cancelled as the petitioner had failed to reply to the said Show Cause Notice.

6. Mr. Gyatso, learned counsel for the petitioner, submits that the petitioner had not received the Show Cause Notice dated 07.10.2024, for which reason the petitioner could not file a reply thereto. He submits that the petitioner had no intention either to evade payment of tax or to violate the provisions of the GST Act, 2017 and that it was only due to health problems that the petitioner could not file the returns and pay the requisite tax on time. Be that as it may, the petitioner has paid the requisite tax on 23.04.2026. However, since there was delay in filing the application, the petitioner's GST Registration could not be restored.

7. Mr. Gyatso, learned counsel for the petitioner, by referring to the order dated 19.03.2026 passed by this Court in WP(C)/108/2026 (***Dug Rade vs. Union of India and Others***) submits that a similar matter has already been disposed of by this Court and therefore, prays for similar relief.

8. Mr. M. Kato, learned Dy. S.G.I. and Mr. S. C. Kayal, learned Senior Counsel/Standing Counsel for the CGST, fairly submit that the aforesaid order, in fact, covers the case of the petitioner. Therefore, they submit that the writ petition may be disposed of by granting similar relief to the petitioner.

9. Considering the submissions advanced by the learned counsel for the parties and upon perusal of the order dated 19.03.2026 passed in the case of ***Dug Rade (supra)***, wherein a similar issue as involved in the instant case was

considered and disposed of, I deem it appropriate to dispose of this writ petition as it appears that the case relied on by the learned counsel for the petitioner would cover the case of the present petitioner. The relevant paragraphs are reproduced hereinbelow:

*“7. It appears that vide order dated 31.12.2024 (Annexure-C), the GST registration of the petitioner was cancelled after issuing a Show Cause Notice, dated 07.10.2024 (Annexure-B). It also appears from the Annexures-D and E series of documents enclosed with the petition, that the petitioner has already filed the returns and also deposited the penalty amount. Further, from the Annexure-F, the order dated 06.03.2026, passed in WP(C) No. 86(AP) of 2026, it appears that this Court, having relied upon the decision of another Coordinate Bench of this Court in the case of **Pankaj Mohan vs. Union of India**, in WP(C) Nos. 7342/2025, decided on 18.12.2025, found that the petitioner therein was similarly situated to the petitioner in the said case and accordingly granted relief on the same terms. The relevant para of the said decision is reproduced herein below, for ready reference:-*

“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-rule (1), (or under sub-rule (24) 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 (24) of Rule 214) 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 subrule (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 Le 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) of 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 per Section 44 of the Central GST Act/State GST Act. The petitioners herein would also be liable to make payment of arrears i.e. tax, penalty, interest and late fees.”

8. Thus, in view of the submissions of learned counsel for both the parties, and taking note of the order dated 06.03.2026, passed by the Coordinate Bench of this Court in WP(C) No. 86(AP) of 2026, as well as the decision dated 18.10.2025, in Pankaj Mohan(supra), this Court is inclined to dispose of the present petition by directing the petitioner to file an appropriate application before respondent Nos. 2 and 3 within a period of 15 (fifteen) days from the date of passing of this order for restoration of his GST registration.

9. Upon such application being filed, the respondent authorities shall verify and consider the same in accordance with law and thereafter, restore the GST registration of the petitioner.

10. The aforesaid exercise(s) shall be carried out within a period of 4 (four) weeks from the date of receipt of a certified copy of this order.”

10. Having considered that similar matters have been disposed of by this Court in the case of **Dug Rade (supra)** and other similar writ petitions and as agreed to by the learned counsel appearing for the parties, this Court is of the considered view that the petitioner is entitled to similar relief, as the petitioner has already filed the returns and deposited the penalty amount. Accordingly, this writ petition is disposed of by directing the petitioner to file an appropriate

application before the respondent Nos. 2 and 3 within 20 (twenty) days from the date of passing of this order for restoration of her GST Registration.

11. Upon such application being filed by the petitioner, the respondent authorities shall verify and consider the same in accordance with law and thereafter restore the GST Registration of the petitioner.

12. The aforesaid exercise(s) shall be carried out within a period of 4 (four) weeks from the date of receipt of a certified copy of this order.

13. The writ petition stands disposed of in terms of the above.

JUDGE

Comparing Assistant