



2026:AHC:113378-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 2057 of 2026

M/S Shivansh Fmcg India Private Limited

.....Petitioner(s)

Versus

Union Of India And 3 Others

.....Respondent(s)

Counsel for Petitioner(s) : Nishant Mishra, Vedika Nath
Counsel for Respondent(s) : A.S.G.I., Dhananjay Awasthi

Court No. - 3

HON'BLE SAUMITRA DAYAL SINGH, J.

HON'BLE INDRAJEET SHUKLA, J.

1. Heard Shri Nishant Mishra along with Ms. Purna Surolia, learned counsel for the petitioner and Shri Dhananjay Awasthi, learned counsel for the respondents.

2. Present petition has been filed with the following relief:-

"Issue a writ, order or direction in the nature of mandamus commanding respondents no.3 & 4 to forthwith restore the registration of the petitioner, as directed in order dated 27.01.2026 passed by the appellant authority."

3. Counter and rejoinder affidavits have been filed.

4. Earlier show cause notice dated 16.07.2025 was issued by Superintendent, Range-Shyamganj, CGST, Bareilly proposing to cancel the petitioner's registration for the following reasons:-

"1. Rule 21(a)- Person does not conduct any business from declared place of business/place of business not found.

2. Rule 21(b)-person issues invoice or bill without supply of goods or services or both in violation of the provisions of the Act, or the rules made thereunder."

5. Thereafter, vide order dated 29.07.2025 the petitioner's registration was cancelled for the above disclosed reasons. Petitioner's appeal filed there against, was allowed by order dated 27.01.2026 passed by the appellate

authority. The operative portion of the order dated 27.01.2026 reads as below:-

"Accordingly, I hereby find no sound merit in the REG-19 (ORDER OF REJECTION OF APPLICATION FOR REVOCATION OF CANCELLATION) Reference No.ZA091025324368J dated 27.10.2025 passed by the Superintendent, CGST-Range Shyamganj-Div-II, Bareilly and the same is set aside. I hereby allow the present appeal bearing No.820/GST/APPL.-NOIDA/GBN/2025-26, dated 22.12.2025 filed by M/sShivansh FMCG India Pvt.Ltd. G-7, Dohra Road, Near BDA Ghantaghar., Ramganganagar Colony, Bareilly, Uttar Pradesh, 243006 on the above terms and the GST registration of the appellant is hereby ordered to be restored with immediate effect. However, the Proper Officer shall be at liberty to initiate action for recovery of dues, if any, from the appellant."

6. The further application made by the petitioner to revoke that order was rejected by further order dated 27.01.2026.

7. Thus, the order refusing to revoke the cancellation of registration (vide order dated 29.07.2025) was set-aside. A positive direction has been issued to the competent authority to restore the petitioner's registration. Almost five months have passed. The registration of the petitioner has not been restored.

8. In above circumstances, the petitioner has approached this Court. Upon exchange of affidavits, it transpires that the revenue authorities are labouring under the belief that on their appeal preferred against order dated 27.01.2026, there is no requirement of law to immediately restore the petitioner's registration or to give compliance to the order of the appeal authority. As to fact basis, reliance has been placed on the subsequent survey dated 15.04.2026. It was further revealed to the revenue authorities that no business is being carried out by the petitioner.

9. On such appraisal of law and facts, the prayer made has been resisted.

10. Having heard learned counsel for the parties and having perused the record, in the first place there is no denial that the appeal authority has

vide order dated 27.01.2026 set-aside the order dated 27.10.2025 refusing to revoke the order dated 29.07.2025 whereby the petitioner's registration under the CGST Act, 2017 had been cancelled. It is also not denied that a positive direction has been issued by the appeal authority vide order dated 27.01.2026 to restore the registration of the petitioner.

11. Seen in that light, mere filing of the appeal against the order dated 27.01.2026 passed by the appeal authority does not amount to grant of stay against the order dated 27.01.2026 passed by the appeal authority. The statutory provisions in that regard are unambiguous. There is no provision of automatic grant of stay, in such a circumstance. Therefore, there is no legal sanction to the stand taken by the revenue that it may not be compelled to restore the registration of the petitioner during pendency of its appeal against the order dated 27.01.2026 passed by the first appeal authority.

12. As to the fact basis, we must record that the revenue authority has acted in wholly arbitrary and unreasonable manner. Once it is admitted to the revenue that the registration of the petitioner stands cancelled from 27.09.2025, it is only to be expected that till the registration is revived the business premises of the petitioner may remain locked.

13. Accordingly, the writ petition must succeed and is **allowed**.

14. Let the registration of the petitioner be revived forthwith i.e. not later than 18.05.2026. It is, however, clarified that such restoration would remain subject to outcome of appeal preferred by the revenue against the order dated 27.01.2026 passed by the first appeal authority.

(Indrajeet Shukla,J.) (Saumitra Dayal Singh,J.)

May 15, 2026

S.P.