



2026:UHC:4713-DB

HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA
AND

THE HON'BLE JUSTICE SHRI SUBHASH UPADHYAY

12th June, 2026

Writ Petition (M/B) No. 494 of 2026

MS Madan Mohan Tiwari

-----Petitioner

Versus

Commissioner State Goods and Services Tax and Another

-----Respondents

Presence:-

Mr. Hemant Singh Mahra, learned counsel for the petitioner.

Ms. Puja Banga, learned Standing Counsel for the State through V.C.

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

1. The GST registration of the petitioner has been cancelled by order dated 06.03.2025 on account of default in payment of GST. The order is under challenge in the present writ petition.

2. The submission of learned counsel for the petitioner is that after the cancellation of GST registration, the petitioner has already deposited all the pending amount and he is also ready to deposit any further sum as may be pointed out by the Department as due against him. He submits that the petitioner be given liberty to apply for revocation of the order of cancellation of GST registration and respondent no.2 may be directed to consider the same.



3. Ms. Puja Banga, learned Standing Counsel for the Revenue very fairly submits that, in case, the petitioner applies for revocation of cancellation of order of GST registration and is able to demonstrate that he has deposited the entire outstanding amount, the department will consider the said application sympathetically.

4. Accordingly, the writ petition is disposed of with liberty to the petitioner to move an appropriate application for revocation of cancellation of the order of GST registration along with evidence to demonstrate that he has cleared all the outstanding dues towards GST.

5. In case, any such application is filed, it shall be considered by respondent no.2 expeditiously preferably within four weeks from the date of filing of the application.

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

(MANOJ KUMAR GUPTA, C.J.)

(SUBHASH UPADHYAY, J.)

Dated: 12.06.2026
Kaushal/PP