GAHC040010992026

# THE GAUHATI HIGH COURT

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

**Case No. : WP(C)/328/2026**

Abdur Rezzak
Son of Abdus Samad, permanent resident of Village Salekura, Jania, Barpeta, Assam and presently residing at Old Bazar area, Basar, PO and PS Basar, Leparada 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 CGST and SGST
Age: 0
Occupation :
Excise and Customs
Arunachal Pradesh.

3:The Superintendent
Age: 0
Occupation :
CGST and SGST Department
Basar
Leparada District
Arunachal Pradesh

**Advocate for the Petitioner** : Minjum Kamcham, Bomnya Kamdak,Vijay Duku Raji,Tato Maying

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

**BEFORE**
**HONOURABLE MR. JUSTICE KARDAK ETE**

**ORDER**

**Date : 22-07-2026**

Heard Mr. M. Kamcham, learned counsel for the petitioner. Also heard Ms. Y. Gao, learned counsel appearing on behalf of Mr. M. Kato, learned DySGI for the Union of India/respondent No. 1 and Mr. H. Ape, learned Standing Counsel, CGST for the respondent Nos. 2 & 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 action of the respondent authorities whereby the GST Registration bearing GSTIN No. 12CGXPR3582D1Z1 of the petitioner was suspended vide order dated 14.01.2023 passed by the Superintendent, CGST & SCGST, Arunachal Pradesh, on account of failure to furnish returns for a continuous period of six months.

**4.** The petitioner has been carrying on business under the name and style of *M/s BSMD, Old Market*, Basar, Leparada District, Arunachal Pradesh, under a valid lease agreement and trading licence issued by the competent authority, which is duly registered under the provisions of the Goods and Services Tax Act, 2017 being GST Registration bearing GSTIN No. 12CGXPR3582D1Z1.

**5.** Having found that the petitioner had failed to furnish the requisite returns under Section 39 of the Central Goods and Services Tax Act, 2017 for a continuous period of six months, a Show Cause Notice dated 14.01.2023 was issued by the respondent authority directing the petitioner to show cause as to why the GST Registration should not be cancelled. The petitioner was also directed to furnish a reply to the said notice within thirty days and to appear for personal hearing. However, the petitioner submits that the said Show Cause Notice and the consequential proceedings were not within his knowledge, for which reason no reply could be submitted. Consequently, the GST Registration of the petitioner was suspended with effect from 14.01.2023.

**6.** Mr. Kamcham, learned counsel for the petitioner, submits that the petitioner had no intention either to evade payment of tax or to violate the provisions of the Goods and Services Tax Act, 2017 and that the failure to furnish returns occurred due to unavoidable circumstances beyond the control of the petitioner.

**7.** Learned counsel for the petitioner submits that during the relevant period, due to domestic as well as financial difficulties, the petitioner could not operate the business on a regular basis and, as a result, could not attend to the statutory compliances within the stipulated period. He submits that the petitioner had to frequently visit the native village at Jania, Barpeta, Assam, for taking care of aged and ailing parents, which also contributed to the delay in furnishing the returns.

**8.** Learned counsel for the petitioner submits that the default in furnishing the returns was neither wilful nor deliberate and that there was no intention on the part of the petitioner to evade payment of tax. He submits that the petitioner is ready and willing to furnish all pending returns and make payment of the applicable tax, interest, late fees and other statutory dues, if an opportunity is granted.

**9.** Learned counsel for the petitioner further submits that after coming to know about the suspension of the GST Registration, the petitioner made attempts to access the GST portal and clear the pending liabilities. However, due to suspension of the GST Registration, the petitioner was unable to access the portal and complete the required statutory compliances. Learned counsel for the petitioner submits that the petitioner had also submitted a representation before the concerned authority seeking revocation of the suspension and restoration of GST Registration. However, the said representation has not been considered till date.

**10.** Mr. M. Kamcham, learned counsel for the petitioner, by referring to the order dated 19.03.2026 passed by this Court in WP(C) No.108(AP)/2026 (**Dug Rade vs. Union of India and Ors.**), submits that a similar matter has already been disposed of by this Court and therefore, prays for similar relief. Learned counsel for the petitioner further submits that this Court, in the order dated 18.05.2026 passed in WP(C) No.212(AP)/2026 in the case of **Mrs. Bina Taipodia vs. Union of India and Others**, has also granted similar relief in an identical factual background.

**11.** Ms. Gao, learned counsel appearing on behalf of Mr. M. Kato, learned Dy.S.G.I. for the Union of India/respondent No. 1 and Mr. Ape, learned Standing Counsel, CGST appearing for respondent Nos. 2 & 3, fairly submit that the aforesaid orders cover the case of the petitioner and that the writ petition may be disposed of by granting similar relief.

**12.** Considering the submissions advanced by the learned counsel for the parties and upon perusal of the order dated 19.03.2026 passed in WP(C) No.108(AP)/2026, wherein a similar issue as involved in the instant case was considered and disposed of, this Court deems it appropriate to dispose of the present writ petition as the case relied upon by the learned counsel for the petitioner would cover the case of the present petitioner. The relevant paragraphs of the said order 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 subsection (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 pe Section 44 of the Central GST Act/State GST Act. The petitioners herein wou also be liable to make payment* *of arrears i.e. tax. penalty, interest and la 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."*

**13.** 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 expressed willingness to furnish all the pending returns and make payment of the applicable tax dues along with interest, late fees and other statutory liabilities.

**14.** Accordingly, this writ petition is disposed of by directing the petitioner to file an appropriate application before the respondent Nos. 2 and 3 within a period of 20 (twenty) days from the date of passing of this order for revocation of suspension and restoration of GST Registration bearing GSTIN No. 12CGXPR3582D1Z1.

**15.** Upon such application being filed by the petitioner, the respondent authorities shall verify and consider the same in accordance with law and thereafter take necessary steps for revocation of suspension and restoration of the GST Registration of the petitioner.

**16.** 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.

**17.** The writ petition stands disposed of in terms of the above.

**JUDGE**

**Comparing Assistant**