GAHC010212722026

2026:GAU-AS:15703

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

Case No. : WP(C)/5329/2026

M/S DO NAM ENTERPRISE AND ANR
BEARING GSTIN- 18BRYPP3373F1Z3, A PROPRIETORSHIP CONCERN
REPRESENTED BY ITS PROPRIETOR MISS LAKHIPRIYA PEGU, HAVING ITS PRINCIPAL PLACE OF BUSINESS AT VILLAGE- HALDHIBARI, DIGRU, SATGAON ARMY CAMP ROAD, GUWAHATI, KAMRUP METROPOLITAN, ASSAM- 782401.

2: MISS LAKHIPRIYA PEGU
D/O- RAMKRISHNA PEGU
PROPRIETOR OF M/S DO NAM ENTERPRISE
PERMANENT RESIDENT OF C/O- RAMKRISHNA PEGU
PANBARI
NARAYANPUR
LAKHIMPUR
PIN- 784164 AND PRESENT ADDRESS OF C/O- GEETAMRANI TALUKDAR
JURANI PATH
RUKMINIGAON
PIN- 781022
GUWAHATI

VERSUS

THE UNION OF INDIA AND 2 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA, MINISTRY OF FINANCE, JEEVAN DEEP BUILDING, SANSAD MARG, NEW DELHI -110001.

2:THE COMMISSIONER (APPEALS)
CENTRAL GOODS AND SERVICE TAX
CENTRAL EXCISE AND CUSTOMS
3RD FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA

GUWAHATI-781001
ASSAM

3:THE SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX
GUWAHATI-A-1
II-E RANGE
GST BHAWAN
KEDAR ROAD
GUWAHATI
ASSAM-781001.

4:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM

DEPARTMENT OF FINANCE AND TAXATION
DISPUR
ASSAM.

5:THE PRINCIPAL COMMISSIONER

STATE TAX
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI- 781006

B E F O R E

HON'BLE MR. JUSTICE DEVASHIS BARUAH

Advocate for the petitioner(s): Mr. C Agarwal

Advocate for the respondent(s): Mr. S C Keyal, Senior Advocate &
Standing Counsel, Central Excise
Mr. K Jain

Date on which Judgment is reserved : NA

Date of Pronouncement of Judgment : **14.10.2026**

Whether the Pronouncement is of the : Yes
Operative Part of the Judgment

Whether the Full Judgment has been : No
Pronounced

JUDGMENT & ORDER(ORAL)

Heard Mr. C Agarwal, the learned counsel appearing on behalf of the petitioners. I have also heard Mr. S C Keyal, the learned Senior Advocate & Standing Counsel, CGST assisted by Mr. K Jain.

2. The petitioners herein are aggrieved by the order of cancellation of registration dated 09.04.2024 in terms with Section 29 of the Central Goods and Service Tax Act, 2017 (for short, '*the CGST Act of 2017'*). The petitioners, thereupon, filed the returns seeking revocation of the cancellation of the registration, however, the same was not allowed by the GST Portal as the time limit prescribed for filing of returns had elapsed. It is under such circumstances the petitioners have, therefore, approached this Court by filing the instant writ petition.

3. The materials on record reveal that the petitioners herein are

engaged in the business of Catering and Event Management and is a registered Assessee under the Central Goods and Service Tax Act, 2017 (for short, 'CGST Act of 2017')/Assam Goods & Services Tax Act, 2017 (for short, 'the AGST Act of 2017). The petitioners have obtained a registration under the CGST Act of 2017 and were issued a Registration number bearing 18BRYPP3373F1Z3.

4. On account of non-submission of the returns, which is required in terms with Section 39 of the CGST Act of 2017 (which the petitioners do not deny in the instant petition), a show cause notice was issued on 15.01.2023 asking the petitioners as to why the registration should not be cancelled. In addition to that, it was also mentioned that the GST registration shall stand suspended from 15.01.2023.

5. The learned counsel for the petitioners submitted that the Show Cause Notice which was issued on 15.01.2023 was vague, *inasmuch as*, no reason as provided under Section 29 of the CGST Act, 2017 has been mentioned. The learned counsel for the petitioners further submitted that even in the order of cancellation dated 09.04.2024 there are no reasons assigned as to why the registration has been cancelled.

6. It is the further case of the petitioners that the petitioners had no knowledge about such cancellation and at the time when the petitioners applied for enrolling in certain schemes announced by the

Government of India, the petitioners came to learn that the petitioners registration had been cancelled.

7. The record also reveals that the petitioners thereafter had sought for revocation of the cancellation of the registration by filing the returns, which was, however, disallowed by the GST Portal stating that the "*You are not allowed to file GSTR-1 & GSTR-3B for tax period January, 2023 after the expiry of 3 years from the respective due date of filing"*. In this regard, this Court finds it very pertinent to take note of that the issue involved in the instant proceedings is no longer *res integra*, taking into account that this Court had already dealt with similar issues in the case of ***Motaleb Bhuyan Vs. The State Of Assam And Ors***, reported in *2025 SCC OnLine SC 1429*.

8. It is the opinion of this Court that as the facts of the instant case are similar to those of the petitioners in the judgment rendered in the case of ***Motaleb Bhuyan*** (supra), the petitioners herein are entitled to similar reliefs.

9. Accordingly, the instant writ petition stands disposed of with the following observations and directions:

(i) The order of cancellation of registration dated 09.04.2024 is set aside and quashed.

(ii) The petitioners herein are directed to file the returns for the period from the date the petitioners had failed to file the returns till

date, within 30 days from the date of the instant order.

(iii) The period as stipulated in Section 73(10)/74(10) of the CGST Act of 2017/AGST Act, 2017 shall be computed from the date of the instant order, except for the financial year 2026-27, which shall be as per Section 44 of the CGST Act of 2017/AGST Act, 2017.

(iv) The petitioners herein shall also be liable to make payment of the arrears i.e. tax, penalty, interest and late fees.

JUDGE

Comparing Assistant