GAHC010232852026

2026:GAU-AS:15753

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

Case No. : WP(C)/5753/2026

SARASWATI PHUKAN
WIFE OF RIJU PHUKAN, RESIDENT OF BOKAJAN TOWN WARD NO-1,
BOKAJAN BAZAR, P.O.- BOKAJAN, P.S.- BOKAJAN, DIST- KARBI
ANGLONG, ASSAM-782480

VERSUS

THE UNION OF INDIA AND 4 ORS
REPRESENTED BY BY THE SECRETARY OF GOVERMENT OF INDIA ,
MINISTRY OF FINANCE NEW DELHI 110001

2:The Principal Commissioner Central Goods And Services Tex
KAR BHAWAN
GUWAHATI
ASSAM

3:THE JURISDICTION OFFICER
SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX
CBIC
GUWAHATI-D-1
DIPHU RANGE

4:THE STATE OF ASSAM
REP BY COMMISSIONER AND SEC TO GOVT OF ASSAM
DEPT OF FINANCE AND TAXATION
DISPUR
ASSAM

5:The Principal Commissioner State Goods And Services Tax
KAR BHAWAN
GUWAHATI
ASSA

BEFORE

HONOURABLE MR. JUSTICE DEVASHIS BARUAH

Advocate for the petitioner (s) : Ms. B. Sarmah, Advocate

Advocate for the respondent (s): Mr. S. C. Keyal, Sr. Advocate
& SC, Central Excise
Mr. K. Jain, Advocate

Date on which judgment is reserved : NA

Date of pronouncement of judgment : 15.10.2026

Whether the pronouncement is of the
Operative part of the judgment? : Yes

Whether the full judgment has been
Pronounced? : No.

JUDGMENT AND ORDER (ORAL)

Heard Ms. B. Sarmah, the learned counsel appearing on behalf of the Petitioner. I have also heard Mr. S. C. Keyal, the learned Senior Advocate as well as the Standing Counsel, CGST

assisted by Mr. K Jain the learned counsel for the Respondent Nos.2 & 3.

2. The Petitioner herein is aggrieved by the order of cancellation of registration dated 10.04.2024 in terms with Section 29 of the Central Goods and Service Tax Act, 2017 (for short, 'the CGST Act of 2017'). The Petitioner, 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 Petitioner has, therefore, approached this Court by filing the instant writ petition.

3. The materials on record reveal that the Petitioner herein is engaged in the business of providing light motor vehicles on hire basis and is a registered Assessee under the Central Goods and Service Tax Act, 2017 (for short, 'the CGST Act of 2017')/Assam Goods & Services Tax Act, 2017 (for short, 'the AGST Act of 2017'). The Petitioner has obtained a registration under the CGST Act of 2017 and was issued a Registration number bearing 18CEGPP7830D1ZD.

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 Petitioner do not deny in the instant writ petition), a Show Cause Notice was issued on 11.10.2023 asking the Petitioner 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 11.10.2023.

5. The learned counsel for the Petitioner submitted that the Show Cause Notice which was issued on 11.10.2023 was vague in as much as no reason as provided under Section 29 of the CGST Act, 2017 has been mentioned. The learned counsel for the Petitioner further submitted that even in the order of cancellation dated 10.04.2024, there are no reasons assigned as to why the registration has been cancelled.

6. It is the further case of the Petitioner that the Petitioner had no knowledge about such cancellation and at the time when the Petitioner applied for enrolling in certain schemes announced by the Government of India, the Petitioner came to learn that the Petitioner's registration had been cancelled.

7. The record also reveals that the Petitioner 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 "*Timeline of 270 days from the date of cancellation order provided to taxpayer to file Application for*

Revocation of Cancellation is expired".

8. 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.***

9. 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 Petitioner herein is entitled to similar reliefs.

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

(i) The order of cancellation of registration dated 10.04.2024 is set aside and quashed.

(ii) The Petitioner herein is directed to file the returns for the period from the date the Petitioner 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 Petitioner herein shall also be liable to make payment of the arrears, i.e. tax, penalty, interest and late fees.

JUDGE

Comparing Assistant