IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI MANOJ KUMAR GUPTA
AND
HON'BLE SRI JUSTICE SUBHASH UPADHYAY

WRIT PETITION (M/B) NO. 82 OF 2025

13TH AUGUST, 2026

Jogendar Veer Singh ..... Petitioner

Versus

State Tax Officer, State Goods and Services Tax & another ..... Respondents

Counsel for the petitioner : Mr. Rohit Arora, learned counsel through video conferencing

Counsel for the respondents : Ms. Puja Banga, learned Standing Counsel for State

The Court made the following:

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

1) The application for revocation of the order of cancellation of GST registration of the petitioner had been rejected by the impugned order dated 11.04.2023 on the ground that the petitioner had not replied to the notice dated 09.02.2023. By the said notice the department had

specified the reason on which it proposed to reject the application for revocation and the same is as follows :

> *"Any Supporting Document – Others (Please specify) – please clarify that why you have difference of 2.30 lac in gstr2a and gstr3b in 2022-23."*

2) The case of the petitioner is that in fact there was no actual difference in the ITC claim in GSTR-3B and GSTR-2A for the Financial Year 2022-23 and the net difference was 'Nil'. The explanation given by the petitioner was accepted by the department as is evident from Annexure-3 to the supplementary affidavit.

3) In the aforesaid facts and circumstances, learned counsel for the petitioner prays for liberty to approach the department for revisiting the order rejecting the application for revocation, to which Ms. Puja Banga, learned counsel for the Revenue has no objection.

4) Accordingly, the writ petition is disposed of with liberty to the petitioner to approach the department by means of a fresh representation along with evidence to show that the alleged demand was ultimately dropped along with true attested copy of the instant order within two weeks from today. On such representation being

filed, the same shall be considered by the Proper Officer within next three weeks.

5) Pending application(s), if any, also stand disposed of.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 13th AUGUST, 2026
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HIMANSHU NEGI

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