2026:UHC:7200-DB

IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI MANOJ KUMAR GUPTA

AND

HON'BLE SRI JUSTICE SUBHASH UPADHYAY

13th August, 2026

WRIT PETITION (M/B) NO. 339 OF 2026

Janki Devi -------Petitioner

Versus

1. Commissioner, Goods And Services Tax State GST, Dehradun, Uttarakhand.
2. State Tax Officer Ramnagar, Nainital, Uttarakhand.
3. Assistant Commissioner State GST, Ramnagar, Nainital, Uttarakhand. --Respondents

Counsel for the petitioner : Sri Tarun Pande, learned counsel.

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

JUDGMENT : (PER: SRI MANOJ KUMAR GUPTA, C.J.)

1. The GST registration of the petitioner was cancelled on 10.10.2024 on ground of non-filing of the returns. The petitioner applied for revocation of the order of cancellation of GST registration. She was issued a Show Cause Notice dated 24.03.2025, by which the application was proposed to be rejected for the following reason:-

> "*1. Reason for revocation of cancellation-Others (Please specify)-Annual Return GSTR-4 form 2022-23 to 2023-24 are not filed. Kindly file all your pending return (GSTR-4 and CMP-08) first.*"

2. The application was ultimately rejected on 16.06.2025 for reason that the petitioner had not replied to the notice.

3. The case of the petitioner, as set-out in the supplementary affidavit, is that the petitioner has now filed the annual returns for the financial years 2022-23 and 2023-24 and

the copies thereof have been annexed along with the supplementary affidavit. It is, thus, submitted that the deficiency, on account of which the application was rejected, has now been made good and, therefore, the prayer has been made that the respondent-Department be directed to revisit the entire matter considering the fact that the petitioner has now filed the returns.

4. Ms. Puja Banga, learned counsel for the Department, very fairly does not oppose the said prayer and, accordingly, the writ petition is disposed of with liberty to the petitioner to file a representation before the Department along with evidence to show that the petitioner had filed the returns in respect of the period specified in the Show Cause Notice dated 24.03.2025 and, whereupon, the proper officer of the Department shall take an appropriate decision within next three weeks.

5. All pending applications stand disposed of accordingly.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 13th August, 2026
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PRAVINDRA SINGH RATHOUR