HIGH COURT OF UTTARAKHAND AT NAINITAL

Writ Petition Misc. Bench No. 660 of 2026

13 August, 2026

Global Shine Enterprises --Petitioner

Versus

Commissioner, Goods and Services Tax
State GST & Another --Respondents

Presence:-

Mr. Tarun Pande, learned counsel for the petitioner
Ms. Puja Banga, learned Standing Counsel for the State/Revenue Department

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

1. The present writ petition has been filed for the following reliefs:-

> *"(i) Issue a writ, order or direction in the nature of certiorari to quash the impugned order for cancellation of registration dated 19.12.2025 (Annexure No.3) and the impugned order of rejection of revocation dated 24.03.2026 (Annexure No.7).*
> *(ii) Issue a writ, order or direction in the nature of mandamus commanding the respondents to restore the GST registration of the petitioner forthwith, subject to the petitioner filing all pending returns and clearing statutory dues upon restoration;*
> *(iii) Issue a writ or direction in the nature of mandamus directing the petitioner to file representation/application for revocation before Respondent no.2 for restoration of GST cancellation order as the petitioner is willing to furnish all defaulted returns along with any applicable dues, interest and penalty."*

2. Learned counsel for the petitioner presses only the alternative prayer for permitting the petitioner to prefer an application for revocation of the order of cancellation of the GST and prays that a direction be issued to respondent no.2 to

consider such representation/application moved by the petitioner, as the petitioner is willing to furnish all returns, deposit the applicable taxes, along with interest and penalty.

3. As the petitioner is willing to deposit the entire tax amount, along with interest and penalty, therefore, we are of the opinion that the petitioner should be given liberty to apply for revocation.

4. Accordingly, the writ petition is disposed of by providing that, in case the petitioner furnishes all returns, deposits the entire amount of tax, along with penalty and interest within two weeks from today, and makes a fresh representation/application for revocation of the order of cancellation of the GST, the same be considered and decided by the Proper Officer within four weeks from the date of filing of the representation/application.

5. All pending applications stand disposed of accordingly.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 13.08.2026

Rajni