

GAHC010012032026



undefined

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

**Case No. : WP(C)/342/2026**

SMT KAVITA SHARMA  
D/O LATE SHREE NARAYAN SHARMA, R/O A.T. ROAD, NEAR ASTC BUS  
STAND, TINSUKIA-786125, ASSAM.

VERSUS

THE UNION OF INDIA AND 3 ORS.  
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, ROOM NO. 66-A,  
NORTH BLOCK, NEW DELHI-110001.

2:THE PRINCIPAL COMMISSIONER

CENTRAL GOODS AND SERVICE TAX  
CENTRAL EXCISE AND CUSTOMS  
5TH FLOOR  
GST BHAWAN  
KEDAR ROAD  
MACHKHOWA  
GUWAHATI-781001.

3:THE ADDITIONAL COMMISSIONER (APPEAL)

CENTRAL GOODS AND SERVICE TAX  
CENTRAL EXCISE AND CUSTOMS  
3RD FLOOR  
GST BHAWAN  
KEDAR ROAD  
MACHKHOWA  
GUWAHATI-781001.

4:THE SUPERINTENDENT

CENTRAL GOODS AND SERVICE TAX  
TINSUKIA 1 RANGE  
ASSAM

**Advocate for the Petitioner** : MR. A K GUPTA, MS. M DEY,MS B SARMA,MR. R S MISHRA

**Advocate for the Respondent** : DY.S.G.I., SC, GST

**BEFORE**  
**HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

**ORDER**

**28.01.2026**

Heard Mr. R. S. Mishra, learned counsel for the petitioner. Also heard Mr. K Jain, learned standing counsel for the GST as well as learned CGC for the respondents.

2. This writ petition is filed challenging the order dated 28.06.2024 passed by the respondent No. 4, namely, the Superintendent, Central Goods and Service Tax, Tinsukia-I Range, Tinsukia Division, whereby the GST registration of the petitioner was cancelled in terms of the provisions of Section 29 of the Central Goods and Services Tax Act, 2017. Thereafter, the petitioner preferred an appeal against the impugned order of cancellation dated 28.06.2024 under Section 107 of the Central Goods and Services Tax Act, 2017. However, the said appeal also came to be dismissed as being time barred by the Appellate Authority, namely, respondent No. 3 vide order dated 18.09.2025, which is also impugned in the

writ petition.

3. The petitioner is running a Hotel in the District- Tinsukia, Assam. According to the petitioner, the order of cancellation of the GST registration was passed without any notice to the petitioner. Subsequently, the petitioner came to be informed that a notice to show cause was issued to the petitioner vide Reference No. ZA180624014236P dated 18.06.2024. The said show cause was purportedly issued under Rules 22(1) and Rules 21A(2A) of the Central Goods and Services Tax Act, 2017. However, vide the said notice, the GST registration of the petitioner was suspended on 18.06.2024 itself, namely, the date of issuance of the show cause notice. The petitioner is aggrieved that there was no personal notice served upon the petitioner prior to suspension and cancellation of the GST registration rather a notice was simply uploaded in the website of the department. According to the petitioner, such actions of the respondent authority are in complete violation of the Rules of natural justice as well as the provisions of the GST Act and the Rules. The learned counsel for the petitioner submits that this action of the respondent authorities is punitive in nature and has the effect of putting the business of the petitioner to a complete halt as without the GST registration he is unable to continue with her business as it is only source of her livelihood.

4. It is submitted by the learned counsel for petitioner that pursuant to the cancellation of the GST registration, he had preferred an appeal under Section 107 of the CGST Act, 2017 before the Appellate Authority, namely, the respondent No. 3 herein. However the same also came to be dismissed as being barred by limitation. It is the submission of the learned counsel for the petitioner that since there was no personal notice served on the petitioner he came to be aware subsequently that her GST registration has been suspended and that a notice to show cause was issued by respondent No. 4. However, the said notice was put up only on the website of the Department and, therefore, by the time the petitioner became aware of the suspension of her GST registration and subsequent cancellation of GST registration, the period of limitation as prescribed under the Act had already elapsed for filing an application for revocation of the cancellation of GST registration under Section 30 of the CGST Act, 2017. An appeal filed before the Appellate Authority was also dismissed on the ground of limitation. It is, therefore, submitted that there being no other alternative remedy available to the petitioner, the present writ petition has been filed seeking appropriate writ, direction and orders from this Court to the respondent authorities. It is further submitted that the petitioner had already deposited the statutory dues.

5. The learned standing counsel, GST fairly submits that there are orders passed

by the other Co-ordinate Benches in respect of the cancellation of GST registration and, therefore, this writ petition can also be disposed of in terms of similar directions.

6. The learned counsels for the parties have been heard. Pleadings on record have also been duly perused.

7. Learned counsel for the parties have also rendered to orders dated 11.10.2023 passed in a writ petition being WP(C) No.6366/2023 (*Sanjoy Nath vs. The Union of India and others*) wherein the petitioner therein was similarly situated like the present petitioner.

8. From the pleadings, it is seen that the order for cancellation of GST registration of the petitioner was issued on 28.06.2024 and against which the appeal under Section 107 was filed. It is apparent that the order for cancellation of GST registration was passed on 28.06.2024 and the order for revocation of cancellation was required to be filed within 30(thirty) days therefrom as per the provisions of the CGST Act, 2017.

9. Under Rule 23(1) of the GST Rules of 2017 it is provided that no application for revocation shall be filed unless such returns are furnished and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee in respect of the said

returns. It is the further case of the petitioner that against the order of cancellation of its GST registration, the petitioner had preferred an appeal before the Appellate Authority under Section 107 of the GST Act, 2017. It is submitted that the said appeal in terms of the provisions of Section 107 ought to have been filed within a period of 3(three) months from the date of the order against which the appeal is preferred, namely, the order of cancellation. However, her appeal was rejected by the respondent no.3 on the ground that there was almost 11 months delay in filing the appeal after communication of the impugned order as provided under Section 107(4) of the CGST Act, 2017 which is beyond the purview of the Appellate Authority.

10. The purpose of limitation being prescribed in a statute is two folds, namely, to ensure compliance of the statutory provisions by the persons on whom the provisions of the statute are applicable and further to ensure that no third party rights which may have been created in the meantime are permitted to be non suited/unsettled. Under the scheme of GST Act and Rules, the non-revocation of cancellation of GST registration is likely to prejudice the assessee alone. In cancellation of such GST registration for the reasons mentioned under the Section, it cannot be said that any third party rights are created against the assessee. No prejudice is caused to any other person, if the GST registration of the petitioner/assessee is revoked. No prejudice is caused to the revenue.

Rather as discussed above, it will be in the interest of the revenue to permit the revocation of a cancellation of GST registration of an assessee like the petitioner so that it facilitates collection of revenue as mandated under the GST Regime.

11. A writ Court is empowered to condone the delay of any statutory or quasi judicial authority. Such power is inherent in a Writ Court [Commissioner of Income Tax-12 –Vs- Pheroza Framroze and Company – (2017) 11 SCC 730]. Accordingly, in view of the above discussions and on the facts and circumstances of this case, this Court is of the considered view that the appeal before the Appellate Authority should be re-heard on merits by passing appropriate orders regarding the revocation of cancellation of GST. The impugned order dated 18.09.2025 dismissing the appeal is hereby set aside. It is, therefore, ordered that the appeal be heard again after afresh disposed of by the Appellate Authority on merits rather than dismissing or rejecting the same on the ground of limitation and requiring the petitioner to approach this Court once again by filing a writ.

12. It is directed that the respondent No. 4, namely, the Superintendent, Central Goods and Service Tax, Tinsukia-I Range, Tinsukia Division, Assam will intimate the petitioner the total outstanding statutory dues standing in the name of the petitioner till the date on which her GST registration was cancelled i.e.

28.06.2024. Upon such intimation, if any such outstanding statutory dues under GST are required to be paid, the same shall be deposited by the petitioner without fail. Upon such payment of statutory dues under the GST by the petitioner, the cancellation of the GST registration in respect of the writ petitioner shall be considered to be revoked by the respondent authorities. Upon such revocation, the petitioner will continue to deposit her statutory dues, if any, periodically as mandated by the CGST Act, 2017.

13. With this direction, the writ petition stands disposed of in terms of the above. No cost.

**JUDGE**

**Comparing Assistant**