

GAHC010000522026



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

Case No. : WP(C)/64/2026

SRI JOGENDRA SARMAH
SON OF LATE BENUDHAR SARMAH,RESIDENT OF
KEYAPATTI,PURANIGUDAM TOWN,P.S. P.O. PURANIGUDAM,DISTRICT
NAGAON,ASSAM -782141.

VERSUS

THE STATE OF ASSAM AND 3 ORS.
REPRESENTED BY THE COMMISSIONER SECRETARY TO THE
GOVERNMENT OF ASSAM,DEPARTMENT OF FINANCE AND
TAXATION,DISPUR, ASSAM.

2:THE PRINCIPAL COMMISSIONER
STATE TAX

KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI- 781006.

3:THE JOINT COMMISSIONER OF STATE TAX

NAGAON ZONE
ASSAM

4:THE ASSISTANT COMMISSIONER/SPECIAL COMMISSIONER OF STATE
TAX

NAGAON-2
ASSA

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

Advocate for the Respondent : SC, FINANCE AND TAXATION,

**BEFORE
HONOURABLE MR. JUSTICE SOUMITRA SAIKIA**

ORDER

09.01.2026

Heard Mr. R.S. Mishra, learned counsel for the writ petitioner. Also heard Mr. H Baruah, learned counsel, GST, for the respondents.

2. The petitioner is engaged in execution of works contract and is an assessee registered under the provision of GST Act, 2017 and has GST Registration being Registration No. 18BAKPS6402F1ZL.

3. Pursuant to being registered under the GST Act, the petitioner has been regularly submitting his GST returns. However, due to several personal problems his GST returns could not be submitted for a continuous period of 6 (six) months. On 06.11.2024, the concerned respondent Authority issued a show cause notice on the petitioner to show cause as to why the GST registration should not be cancelled for not filing the returns for a continuous period of 6 months. The reply was directed to be submitted within 7 days from the date of service of notice.

4. It is submitted by the learned counsel for the petitioner that by order bearing

reference no. ZA181224006975G dated 07.12.2024, the GST registration of the petitioner was cancelled by the respondent no.3. The petitioner decided to approach the appellate Authority under Section 107 of the CGST Act, 2017 R/W Rule 108 of CGST Rules, 2017 for invocation of cancellation of the GST Registration. However, the respondent no.4 issued a show-cause notice bearing reference no. ZA180225010678J dated 11.02.2025 requiring the petitioner to show-cause as to why his application seeking revocation of cancellation of registration shall not be rejected and by order dated 12.03.2025 his application was rejected. The learned counsel for the petitioner refers to various orders passed by the Co-ordinate Benches too, whereby this Court had passed orders for restoration of the GST registration.

5. Learned counsel for the GST, however, does not dispute the position that orders have been passed by the Co-ordinate Benches directing the restoration of GST Registration upon complete payment of all dues, if any.

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

7. The petitioner is engaged in execution of works contract. Under the GST regime, the petitioner was required to pay the necessary dues under the CGST or SGST as the case may be or both. These statutory dues are required to be

paid by all entities who are registered under the GST regime. Such payments of statutory due(s) contribute towards the revenue collection by the Union. If the petitioner is not included within the GST regime, then any statutory dues that may be required to be deposited by the petitioner will not be deposited and which will not be in the interest of the revenue. Therefore, in order that the petitioner is required to comply with his statutory obligations of payment of taxes under the GST regime, it would be necessary for the departmental authorities to re-consider the prayer of the petitioner for revocation of his cancellation of GST registration.

8. It is submitted at the bar that there are several orders passed by this Court as well as by other Co-ordinate Benches in similar matters whereby the matters have been disposed of with a direction to the respondent authority to revoke the cancellation of registration upon due payment of all statutory dues payable by the petitioner. In some matters, the assessee had approached the statutory appellate authority for redressal of their grievances which however was rejected by the appellate authority. This Court is therefore of the view that since similar such orders have been passed by this Court as well as other Co-ordinate Benches, it will serve no purpose to keep the present writ petition pending. This present writ petition can also be disposed of in terms of similar orders as had been done by the orders passed in W.P(C) No. 6930/2023, W.P(C) No.

1049/2023, WP(C) No.5181/2023 and WP(C) No.6366/2023.

9. Accordingly, the impugned orders dated 07.12.2024 and 12.03.2025 are hereby interfered with and set aside. It is directed that the concerned respondent will intimate the petitioner the total outstanding statutory dues, if any, standing in the name of the petitioner till the date of cancellation of his GST registration. 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 respondent authority will pass appropriate orders and revoke the cancellation by restoring the GST registration of the petitioner.

10. Accordingly, the writ petition stand disposed of. No order as to costs.

JUDGE

Comparing Assistant