

SL. No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGES'S ORDERS
			<p data-bbox="643 353 916 383">WPMS 1515/2024</p> <p data-bbox="643 387 1302 427"><u>Hon'ble Manoj Kumar Tiwari, J.</u></p> <p data-bbox="643 468 1485 555">Mr. Yogesh Pacholia, Advocate, for the petitioner.</p> <p data-bbox="643 593 1485 725">Ms. Sakshi Singh, Advocate, i/b Mr. Shobhit Saharia, Advocate for the respondents.</p> <p data-bbox="643 763 1485 1379">(2) Petitioner is a taxable person registered under Central GST Act. Petitioner is aggrieved by cancellation of his GST registration, vide order dated 10.3.2023, passed by Superintendent, Central GST, Bageshwar. The ground taken for cancelling his registration is non-filing of GST returns for six consecutive months. The explanation offered by petitioner is that due to communication gap between him and the tax consultant hired by him, GST returns could not be filed in time.</p> <p data-bbox="643 1417 1485 1845">(3) Learned counsel for petitioner submits that identical controversy has been decided by this Court in WPMS No. 1014 of 2024. This submission is not disputed by learned Counsel appearing for the respondents and she fairly submits that the writ petition can be decided in terms of the order passed in WPMS No. 1014 of 2024.</p> <p data-bbox="643 1883 1485 2065">(4) In view of consensus between the parties that matter is covered by the order passed in Writ Petition No. 1014 of 2024 (M/S), present writ petition is also</p>

disposed of in terms of the said order and petitioner is granted liberty to move an application for revocation of the cancellation order under Section 30 of CGST Act r/w Rule 23 of CGST Rules. Such application shall be filed within two weeks from today and he shall comply with all conditions of Section 30 of CGST Act and furnish all returns, which he could not submit earlier. Petitioner shall also deposit all pending dues. If such application is filed within stipulated time, decision on the same shall be taken by the competent authority within two weeks thereafter.

(Manoj Kumar Tiwari, J.)
13.6.2024

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