

GAHC010003362026



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

**Case No. : WP(C)/263/2026**

SRI CHAMPAK BORAH  
SON OF DHARANI BORAH  
R/O HOUSE NO.18 ANANDA NAGAR LAL GANESH, KAMRUP (M),  
GUWAHATI-34, ASSAM

VERSUS

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

2:THE PRINCIPAL COMMISSIONER  
STATE TAX

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

3:THE JOINT COMMISSIONER OF STATE TAX (APPEALS )  
GUWAHATI.

4:THE JURISDICTION OFFICER/ASSISTANT OFFICER OF STATE TAX  
GUWAHATI-C-5

**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**

**28.01.2026**

Heard Mr. R. S. Mishra, learned counsel for the petitioner. Also heard Mr. B Chowdhury, learned Standing Counsel for the Finance and Taxation Department.

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. 18ARJPB7710L2ZM.

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 13.08.2024, the respondent No. 4 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 30 days from the date of service of notice.

4. It is submitted by the learned counsel for the petitioner that by order dated 30.10.2024 under reference No. ZA181024070461X the GST registration of the petitioner was cancelled. The effective date of cancellation was 13.08.2024. The

petitioner thereafter, tried to file necessary application seeking revocation of GST cancellation however, the same could not be filed as the time limit prescribed for filing of revocation application had elapsed. Thereafter, the petitioner preferred an appeal against the impugned order of cancellation dated 30.10.2024 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 09.12.2025, which is also impugned in the writ petition. The petitioner having no other alternative has approached this Court instead of preferring the appeal. 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. Mr B Chowdhury, learned Standing Counsel, Finance and Taxation Department, 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 available on record have also been perused.

7. The petitioner is engaged in the business of providing Works Contract

Services. Under the GST regime, the petitioner was required to pay the necessary dues under the CGST or SGST. 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 petitioners. 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 order dated 30.10.2024 is hereby interfered with and set aside. It is directed that the Respondent No. 4, namely, the Jurisdiction Officer/Assistant Officer of the State Tax, Guwahati 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**