

GAHC010125092026



2026:GAU-AS:9417

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

**Case No. : WP(C)/3260/2026**

SRI SUJOY PAUL  
SON OF- LATE KALI PADA PAUL,  
RESIDENT OF- NEAR SIVA MANDIR, NAMTOLA ROAD, WARD NO.-3,  
P.O.AND P.S.- SONARI, DISTRICT-CHARAIDEO, ASSAM-785690.

VERSUS

THE UNION OF INDIA AND ORS  
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, ROOM NO. 66A,  
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 ASSISTANT COMMISSIONER  
CENTRAL GOODS AND SERVICE TAX  
DIBRUGARH DIVISION AND CENTRAL EXCISE DIVISION  
DIBRUGARH MILAN NAGAR  
-F- LANE P.O.- C.R. BUILDING  
MANCOTTA ROAD DIBRUGARH  
ASSAM-786003.

4:THE JURISDICTION OFFICER/SUPERINTENDENT  
CENTRAL GOODS AND SERVICE TAX.  
CBIC SONARI RANGE

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

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

**BEFORE  
HONOURABLE MR. JUSTICE MANISH CHOUDHURY  
JUDGMENT & ORDER**

**24.06.2026**

Heard Mr. R.S. Mishra, learned counsel for the petitioner; Ms. P. Baruah, learned Central Government Counsel [CGC] for the respondent no. 1; and Mr. K. Jain, learned counsel on behalf of Mr. S.C. Keyal, learned Senior Counsel & Special Counsel, CGST for the respondent nos. 2, 3 & 4.

2. The petitioner is a registered assessee under the provisions of the Central Goods and Services Tax [CGST] Act, 2017 [‘the CGST Act’, for short]/State Goods and Services Tax [SGST] Act, 2017 [‘the SGST Act’, for short] and on an application, he was provided GST Registration no. 18BGMPP1785L1ZL.

3. On 07.07.2025, a Show Cause Notice was issued to the petitioner by the Proper Officer in Form GST REG-17/31 in terms of Rule 22[1]/sub-rule [2A] of the GST Rules. In the said Show Cause Notice, without providing details of the specific period, the petitioner was asked to furnish a reply within a period of thirty days from the date of service of the Show Cause Notice with an observation that there was failure to furnish returns for a continuous period of six months. As the Show Cause Notice uploaded in the common portal escaped the notice of the petitioner, the petitioner did not file any Reply to the Show Cause Notice. Thereafter on 19.11.2025, the Proper Officer passed an Order under Section 29 of the CGST Act read with Rule 22[3] of the CGST Rules in Form GST REG-19 cancelling the GST Registration of the petitioner. In the Order, the Proper Officer had remarked ‘others’ as reasons for cancellation of the GST Registration. The Order further mentioned that the cancellation of the Registration was effective from 19.11.2025.

4. After the Order of cancellation of Registration dated 19.11.2025 came to the notice of the petitioner, the petitioner updated his GST returns up to November, 2025 as allowed by the GST portal. After submission of GST returns in such manner, the petitioner submitted an

application for revocation of cancellation of GST Registration in Form GST REG-21 in terms of Rule 23[1] of the CGST Rules on 11.02.2026 stating that all GST returns were filed and data had been updated.

5. In response to the application for revocation of GST cancellation, the Proper Officer issued another Show Cause Notice on 27.02.2026 stating that after examination of the application, he found the application liable to be rejected for the following reason : ‘1. Reason for revocation of cancellation – Others [please specify] – It is observed that all Govt. Dues has not been paid. Therefore, you are requested to submit proof of payment of Late fees of GSTR-1 and interest paid if any’. The petitioner was directed to furnish a reply within seven working days from the date of service of the notice issued under Rule 23[3] in Form GST REG-23. The petitioner was also directed to appear before him on 12.03.2026.

6. It is submitted on behalf of the petitioner that the petitioner was under the bona fide belief that as he had submitted all the GST returns as allowed by the GST portal, which appeared to be the reason for cancellation of the GST Registration, the Proper Officer would take into consideration the fact of submission of the GST returns and would pass a reasoned order thereon. It is contended that the as Order dated 16.03.2026 which was passed by the Proper Officer in the application submitted by the petitioner for revocation of cancellation is not a speaking order disclosing any reason, the petitioner has assailed the Order dated 16.03.2026 in this writ petition.

7. Section 39[1] of the CGST Act inter-alia requires a registered person to furnish a Return for every calendar month or part thereof, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed. Rule 61[1] of the CGST Rules has prescribed the Form and manner of furnishing of return electronically through the common portal either directly or through a notified Facilitation Centre, as specified under sub-section [1] of Section 39 of the CGST Act.

8. As per Section 29[2][c], an officer, duly empowered, may cancel the GST registration

of a person from such date, including any retrospective date, as he deems fit, where any registered person, has not furnished returns for such continuous tax period as may be prescribed. As per Rule 21[h] of the CGST Rules, registration granted to a person is liable to be cancelled, if the said person being a registered person required to file returns under subsection [1] of Section 39 of the CGST Act for each month or part thereof, has not furnished returns for a continuous period of six months.

9. In the case in hand, neither in the Show Cause Notice dated 07.07.2025 nor in the Order for cancellation of GST Registration dated 19.11.2025, the month and the period during which the petitioner did not file monthly returns were not mentioned. The main object for serving a show cause notice upon a noticee is to make aware the noticee the precise case set up against him so to afford him an effective opportunity to respond to the notice. Merely stating that it has come to the notice of the Proper Officer that it appeared that the Registration is liable to be cancelled without detailing out the alleged default committed by the noticee, falls short of the requirement of affording an effective opportunity. Be that as it may.

10. The petitioner after the Order dated 19.11.2025, had submitted GST returns up to November, 2025, as allowed by the GST portal, and thereafter, submitted an application for revocation of cancellation of GST Registration in prescribed Form GST REG-21 on 11.02.2026.

11. At this stage, it is relevant to refer to the provisions of sub-section [1] and sub-section [2] of Section 30 of the CGST Act. They read as under :-

**Section 30 : Revocation of cancellation of registration.—**

[1] Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration such manner, within such time and subject to such conditions and restrictions, as may be prescribed.

[2] The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application :

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

Provided further that such revocation of cancellation of registration shall be subject to such conditions and restrictions, as may be prescribed.

12. As per Rule 23[1] of the CGST Rules, a registered person whose registration is cancelled by the Proper Officer can submit an application for revocation of cancellation of the registration in Form GST REG-21 within a period of ninety days from the date of service of the order of cancellation of the registration. The first proviso thereof permits extension of the period of another one-hundred-eighty days provided sufficient cause being shown to the Commissioner or an officer authorized by him in that behalf.

13. The application of the petitioner for revocation of cancellation of GST Registration was admittedly within a period of ninety days from 19.11.2025. Therefore, the Proper Officer is to give consideration to the said application as per Section 30 of the CGST Act read with Rule 23 of the CGST Rules. An application for revocation can be filed only if registered person furnishes the returns 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. The third proviso to Rule 23[1] has provided that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration. Rule 23[2] of the GST Rules reads as under :-

**23. Revocation of cancellation of registration.** -

[2][a] Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of

registration by an order in FORM GST REG-22 within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.

[b] The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause [a], by an order in FORM GST REG-05, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

14. In the Show Cause Notice dated 27.02.2026, the Proper Officer has simply observed that all Government dues were not paid and the petitioner was requested to submit proof of payment of late fees of GSTR-I and interest paid, if any. No specific details about the Government dues were mentioned in the Show Cause Notice. The Show Cause Notice was followed by the impugned Order dated 16.03.2026 which reads as under :-

#### **Order of Rejection of Application for Revocation of Cancellation**

You have not replied to the notice issued vide reference no. ZA180226062931H dated 27.02.2026 within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

15. The Proper Officer had simply rejected the application for revocation of cancellation of GST Registration on the ground that the petitioner did not reply to the notice within time specified therein. Rule 23[2] of the CGST Rules cast an obligation on the Proper Officer to record reasons in writing for his decision. It is implicit in the principles of natural justice and fair-play that the Proper Officer as an Adjudicating Authority should record reasons as it is a part of fair procedure, more particularly, when the decision is likely to affect right of the person concerned. Recording of reason is also prima facie suggestive of conscious application of mind on the part of the authority. The obligation to record reasons is a possible check against arbitrary action on the part of the adjudicating authority invested with the statutory power to take a decision which is likely to affect the right of the person concerned. When the

statute itself contains a prescription to record reasons in the decision, absence of reasons in the decision falls short of the prescription and would be in violation of the prescription and thus, illegal. A look at the Order in Form GST REG-05 dated 16.03.2026, extracted above, goes to substantiate that the Proper Officer as the Adjudicating Authority did not pass a reasoned order. Therefore, the impugned Order dated 16.03.2026 is liable to be set aside and quashed. It is accordingly set aside and quashed.

16. With the setting aside of the Order dated 16.03.2026, the matter stands relegated to the stage of Show Cause Notice dated 11.02.2026. As the Show Cause Notice is bereft of the necessary details what the Adjudicating Authority had intended thereby, such details should be provided to the petitioner so that the petitioner can respond to the same and meet the deficiencies regarding any amount due as tax and also, the amounts payable towards interest, penalty and late fee in respect of the said returns.

17. For the purpose of proceeding further, the petitioner shall appear before the Adjudicating Authority within a period of three weeks from today. On such appearance, the Adjudicating Authority shall provide the details as regards the amount due as tax and also the amounts payable towards interest, penalty and late fee including the Government dues and thereafter, if the petitioner furnishes his Reply and proof of payment of such dues, a reasoned order shall be passed by the Adjudicating Authority as expeditiously as possible.

18. With the observations and the directions given above, the writ petition is disposed of.

**JUDGE**

**Comparing Assistant**