GAHC010186592026

2026:GAU-AS:12947

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

Case No. : WP(C)/4818/2026

M/S SRD GROUPS AND ANR
A PARTNERSHIP FIRM, HAVING ITS REGISTERED PLACE OF BUSINESS AT GRAMYA NAGAR, BARA BAZAR, PANDU, MALIGAON, KAMRUP METROPOLITAN, ASSAM-781012, BEARING GSTIN 18ABXFS2948F1ZH, REPRESENTED BY SHRI BABUL CHANDRA DAS., AUTHORIZED PARTNER OF M/S SRD GROUPS

2: SHRI BABUL CHANDRA DAS
AUTHORIZED PARTNER OF M/S SRD GROUPS
SON OF MADHAB CHANDRA DAS
RESIDENT OF BARA BAZAR
PANDU
MALIGAON
KAMRUP (M)
ASSAM-78101

VERSUS

THE STATE OF ASSAM AND 2 ORS
REPRESENTED BY COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM, FINANCE AND TAXATION DEPARTMENT, GOVERNMENT OF ASSAM, ASSAM SECRETARIATE, DISPUR, GUWAHATI-781006, ASSAM.

2:THE PRINCIPAL COMMISSIONER OF STATE GOODS AND SERVICE TAX

GOVERNMENT OF ASSAM
KAR BHAVAN
GANESHGURI
DISPUR
GUWAHATI
ASSAM-781006

3:THE ASSISTANT COMMISSIONER OF STATE TAX

GUWAHATI C-3
KAR BHAWAN
GANESHGURI
DISPUR
GUWAHATI
ASSAM-78100

BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH

Advocate for the Petitioner(s) : Mr. H. Buragohain, Advocate

Advocate for the Respondent(s) : Mr. S. C. Keyal, SC, GST
Mr. B. Gogoi, Sc, Finance

Date on which judgment is reserved : NA

Date of pronouncement of judgment : 07.09.2026

Whether the pronouncement is of the Operative part of the judgment? : Yes

Whether the full judgment has been Pronounced? : No.

JUDGMENT AND ORDER (ORAL)

Heard Mr. H. Buragohain, the learned counsel appearing on behalf of the Petitioners. Mr. B. Gogoi, the learned counsel appears on behalf of the Respondent Nos.1 & 3 and Mr. S. C. Keyal, the learned Senior Counsel appears on behalf of the Respondent No.2.

2. The Petitioners herein are aggrieved by the cancellation of the registration in terms with Section 29 of the Central Goods and Services Tax Act, 2017 (for short, 'the CGST Act of 2017'). It is the case of the Petitioners that the Petitioners could not file any application seeking revocation of the cancellation of the registration, within 30 days as prescribed under Section 30 of the Assam Goods and Services Tax Act, 2017. It is under such circumstances the Petitioners have approached this Court by filing the instant writ petition seeking restoration of its GST registration.

3. The materials on record reveal that the Petitioner No.1 herein is a partnership firm registered under the provisions of Goods and Services Tax bearing registration No.18ABXFS2948F1ZH and is represented by its authorized partner Shri Babul Chandra Das (i.e. the Petitioner No.2) is a registered Assessee under the Central Goods and Services Tax Act, 2017 (for short, 'CGST Act of 2017')/Assam Goods & Services Tax Act, 2017 (for short, 'the AGST Act of 2017). The Petitioners have obtained a registration under the CGST Act of 2017 and was provided with the Unique ID bearing GST Registration No.18ABXFS2948F1ZH.

4. On account of non-submission of the returns, which is required in terms with Section 39 of the CGST Act of 2017

(which the petitioner does not deny in the instant petition), a show cause notice was issued on 10.08.2022 asking the Petitioners as to why their registration should not be cancelled. In addition to that, it was also mentioned that the registration of the Petitioners shall stand suspended from 10.08.2022.

5. Mr. H. Buragohain, the learned counsel appearing on behalf of the Petitioners submitted that the Petitioners were not well conversant with the provisions of GST online portal. It is the case of the Petitioners that the Petitioners were never granted any opportunity of hearing. The Petitioners were issued the show cause notice dated 10.08.2022 and the Petitioners were granted 30 days time to file the reply as to why the returns were not filed for a continuous period of 6(six) months. However, in the said show cause notice the period of default was not mentioned and within a period of 30 days, the petitioners GST Registration was cancelled without hearing and assigning any reasons except for the fact that the petitioner did not submit any reply to the show cause notice.

6. The record also reveals that the Petitioners, thereupon, could not file an application seeking revocation of the cancellation of the registration due to lapse of time. In this regard, this Court finds it very pertinent to take note of that the issue involved in the instant proceedings is no longer res integra,

taking into account that this Court had already dealt with similar issues in the case of ***Motaleb Bhuyan vs. The State Of Assam And Ors***, reported in ***2025 SCC OnLine SC 1429***.

7. It is the opinion of this Court that similar directions which have been passed at paragraph No.50 of the said judgment can be passed in the instant proceedings. Accordingly, the instant writ petition, therefore, stands disposed of with the following observations and directions:-

(i) The order of cancellation of registration dated 06.04.2024 is set aside and quashed.

(ii) The Petitioners herein are directed to file the returns for the period from the date the Petitioners had failed to file the returns till date, within 30 days from the date of the instant order.

(iii) The period as stipulated in Section 73(10)/74(10) of the CGST Act of 2017/AGST Act, 2017 shall be computed from the date of the instant judgment, except for the financial year 2025-26, which shall be as per Section 44 of the CGST Act of 2017AGST Act, 2017.

(iv) The Petitioners herein also shall be liable to make payment of the arrears i.e. tax, penalty, interest and late fees.

8. With the above, the instant writ petition stands disposed of.

JUDGE

Comparing Assistant