GAHC010187792026

2026:GAU-AS:12946

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

Case No. : WP(C)/4807/2026

MD. TARIQ HUSSAIN
S/O NURUL HUSSAIN, RESIDENT OF NIHAL PATH NO.1, BEHIND RAJABARI MASJID, P.O. RAJABARI, P.S. AND DISTRICT- JORHAT, ASSAM- 785014

VERSUS

THE UNION OF INDIA AND 4 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 JURISDICTION OFFICER/SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX
JORHAT-I RANGE
ASSAM

4:THE STATE OF ASSAM
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE GOVERNMENT OF ASSAM
DEPARTMENT OF FINANCE AND TAXATION
DISPUR
ASSAM.

5:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. ROAD
DISPUR
GUWAHATI -781006

BEFORE

HONOURABLE MR. JUSTICE DEVASHIS BARUAH

Advocate for the Petitioner(s) : Mr. R. S. Mishra, 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. R. S. Mishra, the learned counsel appearing on behalf of the Petitioner. Mr. S. C. Keyal, the learned Senior Counsel appears on behalf of the Respondent Nos.1 to 3 and Mr. B. Gogoi, the learned counsel appears on behalf of the Respondent Nos.4 & 5.

2. The Petitioner herein is aggrieved by the cancellation of his registration in terms with Section 29 of the Central Goods and Services Tax Act, 2017 (for short, 'the CGST Act of 2017'). The Petitioner, thereupon, filed an application seeking revocation of the cancellation of the registration, however, the same was not allowed by the GST Portal as the time limit prescribed for filing of revocation application had elapsed. It is under such circumstances the Petitioner, therefore, has approached this Court by filing the instant writ petition.

3. The materials on record reveal that the Petitioner herein is engaged in the business of trading second hand used cars and 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 Petitioner has obtained a registration under the CGST Act of 2017 and was provided with the Unique ID bearing GST Registration No.18AGLPH6680G2Z1.

4. On account of non-submission of the returns, which is required in terms with Section 39 of the CGST Act of 2017, a show cause notice was issued on 15.01.2023 asking the Petitioner as to why his registration should not be cancelled. In addition to that, it was also mentioned that his registration shall stand suspended from 15.01.2023.

5. It is the case of the Petitioner that at the relevant point of time the Petitioner was facing severe financial difficulties in running his business and further the show cause notice which was uploaded in the GST Portal skipped the notice of the Petitioner and as such there was delay in filing the reply to the show cause notice as well as attend the hearing within the stipulated period. Consequently, the GST registration of the Petitioner was cancelled.

6. The record also reveals that the Petitioner thereafter had sought for revocation of the cancellation of the registration by filing an application, which was, however, denied stating that the 'timeline of 270 days from the date of cancellation order provided to taxpayer to file Application for Revocation of Cancellation is expired'. 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 11.07.2023 is set aside and quashed.

(ii) The Petitioner herein is directed to file the returns for the period from the date the Petitioner had failed to furnish 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 2017/AGST Act, 2017.

(iv) The Petitioner 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