GAHC010189282026

2026:GAU-AS:12945

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

Case No. : WP(C)/4802/2026

NIZORA PROJECTS PVT LTD
A PRIVATE LIMITED COMPANY, HAVING ITS REGISTERED OFFICE AT PLOT NO. 1/18, LAND NO. 165, PRAGATINAGAR VILLAGE, BHALUKDUBI, GOALPARA, ASSAM, PIN783101, REPRESENTED BY ITS MANAGING DIRECTOR MAZEHARUL ISLAM

VERSUS

UNION OF INDIA AND 3 ORS
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA, MINISTRY OF FINANCE, NEW DELHI 110001.

2:THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS SERVICES TAX
GST BHAWAN
KEDAR ROAD
GUWAHATI781001.

3:THE ASSISTANT COMMISSIONER
CENTRAL GOODS SERVICES TAX
GOALPARA DIVISION
GOALPARA
PIN783101

4:THE SUPERINTENDENT
CENTRAL GOODS SERVICES TAX
GOALPARA
DISTRICT GOALPARA
ASSAM
PIN783101

BEFORE

HONOURABLE MR. JUSTICE DEVASHIS BARUAH

Advocate for the Petitioner(s) : Mr. A. Khanikar, Advocate

Advocate for the Respondent(s) : Mr. S. Chakraborty, CGC
Mr. S. Chetia, SC, CGST

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. A. Khanikar, the learned counsel appearing on behalf of the Petitioner. Mr. S. Chakraborty, the learned CGC appears on behalf of the Respondent Nos.1 and Mr. S. Chetia, the learned counsel appears on behalf of the Respondent Nos.2 to 4.

2. The Petitioner herein is aggrieved by the cancellation of its GST 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 a Private Limited Company having GST No.18AAICNI229PIZ0 dated 14.04.2022 and is engaged in the business of constructions, contract and supply and is represented by its Managing Director Mazeharul Islam 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.18AAICNI229PIZ0.

4. It is the allegation of the Petitioner that the Respondent Authorities without issuance of any Show Cause Notice, GST registration of the Petitioner has been cancelled vide the Reference No.ZA1808250106498 dated 12.08.2025 wherein there was a reference of issuance of Show Cause Notice dated 07.07.2025 which the Petitioner did not received.

5. Mr. A. Khanikar, the learned counsel appearing on behalf of the Petitioner submitted that the Petitioner was not well conversant with the provisions of GST online portal and as the

Petitioner did not receive the Show Cause Notice, the Petitioner failed to update the GST returns. It is submitted by the learned counsel for the Petitioner that the order of GST cancellation dated 12.08.2025 is not at all sustainable in as much as the contravention of Section 29(2)(C) of the GST Act, Rule 21 & 23 of the GST Rules as well as violation of Natural Justice.

6. The record also reveals that the Petitioner, 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 12.08.2025 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 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 2017/AGST Act, 2017.

(iv) The Petitioner herein shall also 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