

**HIGH COURT OF UTTARAKHAND AT NAINITAL****Writ Petition Misc. Bench No. 280 of 2026****10 August, 2026**

M/s Dhingra Glass

--Petitioner

VersusCommissioner, Central Goods and Service Tax
& Others

--Respondents

Presence:-

Mr. Ashish Agarwal and Mr. Tarun Pandey, learned counsel for the petitioner.
Mr. Shobhit Saharia, learned counsel for the respondents/revenue.

JUDGMENT : (per Mr. Manoj Kumar Gupta, C. J.)

1. The present writ petition has been filed for the following reliefs:-

“a. Issue a suitable writ, order or direction in the nature of certiorari calling the record of the case and quash the cancellation of GST Registration order dated 11.02.2025 (Annexure No.4) and Order in Appeal In GST APL 02 dated 14.02.2026 (Annexure No.5) as petitioner is ready to pay all the balance tax, interest on it and late fee if any.

b. Issue a suitable writ, order or direction in the nature of mandamus permitting the petitioner to prefer an application u/s 30 of the UKGST/CGST Act, 2017, for filing an application for revocation of the cancellation of the GST registration bearing number GSTIN 05AGYPV1753F1ZW of the petitioner and further direct the respondent no.2 to



consider the application of the petitioner in accordance with law.”

2. Learned counsel for the petitioner presses only the alternative prayer for permitting the petitioner to prefer an application for revocation of the order of cancellation of the GST and prays that a direction be issued to respondent no.2 to consider such representation/application moved by the petitioner, as the petitioner is willing to furnish all returns, deposit the applicable taxes, along with interest and penalty.

3. Mr. Shobhit Saharia, learned counsel for the Revenue submits that the said prayer may not be admissible at this stage because the appeal filed by the petitioner, against the order dated 11.02.2025, has been dismissed by order dated 14.02.2026, and the said order is also under challenge in the instant writ petition.

4. Indisputably, the order of the Appellate Authority, dismissing the appeal, is not on merits, but only on the ground of limitation. As the petitioner is willing to deposit the entire tax amount, along with interest and penalty, therefore, we are of the opinion that the petitioner be given liberty to apply for revocation.

5. Accordingly, the writ petition is disposed of by providing that, in case the petitioner furnish all returns,



deposits the entire amount of tax, along with penalty and interest within two weeks from today, and makes a representation/application for revocation of the order of cancellation of the GST, the same be considered and decided by the Proper Officer within four weeks from the date of filing of the representation/application.

6. All pending applications stand disposed of accordingly.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 10.08.2026

Rajni