



IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL
THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

Writ Petition (M/B) No.331 of 2026

5th May, 2026

Nand Kishore Garg

-----Petitioner

Versus

Assistant Commissioner Central Goods and Services Tax

----Respondent

Presence:-

Mr. Rohit Arora, learned counsel for the petitioner.

Mr. Shobhit Saharia, learned counsel for the respondent.

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

1. Heard learned counsel for the parties.
2. The petitioner is seeking a direction to the respondent to decide Rectification Application bearing ARN AD050125004892F dated 17.01.2025 in a time bound manner.
3. Shri Shobhit Saharia, learned counsel for the respondent / revenue has no objection to the relief claimed.
4. Accordingly, without expressing any opinion on merits of the application, the writ petition is disposed of with the direction to the authority concerned to decide Rectification Application bearing ARN AD050125004892F



2026:UHC:3378-DB

dated 17.01.2025 within a period of eight weeks from the date of communication of the instant order along with photocopy of the application.

5. Pending application, if any, also stands disposed of.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 05.05.2026
SS

SUKHBANT
SINGH

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