

GAHC010109262026



2026:GAU-AS:7976

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

Case No. : WP(C)/2913/2026

SMTI IVY DUTTA
WIFE OF RANJIT DUTTA, RESIDENT OF KAMALABARI ROAD, P.O. AND
P.S.- DULIAJAN, DISTRICT-DIBRUGARH, ASSAM-786602

VERSUS

THE UNION OF INDIA AND 3 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 CUSTOMS
5TH FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001.

3:THE ADDITIONAL COMMISSIONER (APPEALS)
CGST
C. EX CUSTOMS
3RD FLOOR
GST BHAWAN
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001

4:THE SUPERINTENDENT
CENTRAL GOODS AND SERVICE TAX AND CENTRAL EXCISE
NAHARKATIA RANGE

TINSUKIA ZONE
UNIT-NAHARKATIA
CIRCLE-NAHARKATIA-1

Advocate for the Petitioner : MR. R S MISHRA, MS B SARMA,MS. M DEY

Advocate for the Respondent : DY.S.G.I., SC, GST

**BEFORE
HONOURABLE MR. JUSTICE KARDAK ETE**

ORDER

Date : 08.06.2026

Heard Mr. R. S. Mishra, learned counsel for the petitioner. Also heard Ms. S. S. Roy, learned Central Government Counsel for respondent No. 1, and Mr. S. C. Keyal, learned Standing Counsel CGST for the respondent Nos. 2, 3 & 4.

2. Being aggrieved by the cancellation of the GST registration bearing No. 18AYKPD8297Q1ZC of the petitioner by an order dated 30.03.2022 passed by the Superintendent, CGST, Naharkatia Range and the order of the rejection of the appeal being Appeal No. 178/GHY(A)/ADC/GSTP/DIB/2026, dated 29.04.2026 passed by the Additional Commissioner (Appeals) CGST, C.Ex. & Customs, Guwahati, this petition is filed.

3. As the similar issue has already been decided by a Coordinate Bench of this Court and as agreed to by the learned counsel for the parties, this writ petition is considered and disposed of at the motion stage itself.

4. The petitioner is engaged in the business of Supply of Office Stationary

under the name of M/S Associated Commercial Friends', a proprietorship firm having its registered office at Duliajan, Kamalabari Road, District Dibrugarh, Assam, and is an assessee duly registered under the Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017.

5. It is the contention of the petitioner that due to non-filing of GST return for a continuous period of 6 (six) months, she was served with a Show-Cause Notice dated 09.03.2022, whereby she was asked to furnish a reply within 7 (seven) days and to appear on 16.03.2022, failing which the matter would be decided ex-parte. While issuing the Show-Cause Notice, the GST registration of the petitioner was suspended w.e.f. 09.03.2022 and subsequently, on 30.03.2022, the GST registration of the petitioner was cancelled on the ground of non-submission of reply to the Show-Cause Notice.

6. Mr. R. S. Mishra, learned counsel for the petitioner, submits that due to her health issues, the petitioner could not properly manage her business affairs and consequently, failed to file the requisite GST returns within the stipulated time. The petitioner filed an appeal against the cancellation of registration; however, same has been dismissed by the Additional Commissioner (Appeals) CGST, C.Ex. & Customs, Guwahati, vide order dated 29.04.2026. He submits that the petitioner again tried to file necessary application seeking revocation of GST cancellation, however same could not be filed as the time limit prescribed for filing of application for revocation had elapsed.

7. Mr. Mishra, learned counsel, submits that the petitioner is ready and willing to comply with all the formalities as per proviso to sub-rule (4) of Rule 22 of the

CGST Rule, 2017.

8. By relying on the judgment and order, dated 17.10.2025, passed in the case of **Dhirghat Hardware Stores & Anr. Vs. Union of India & 3 Ors.**, in **WP(C) No. 5944/2025**, Mr. Mishra, learned counsel submits that this Court had allowed the writ petition in a similar matter and therefore, prays for grant of similar relief to the present petitioner.

9. Mr. S. C. Keyal, learned Standing Counsel CGST, fairly submits that the case of **Dhirghat Hardware Stores** (supra), as relied by the learned counsel for the petitioner, has been rendered on similar facts and law, which would cover the case of the present petitioner.

10. Considered the submissions of the learned counsel for the parties and also perused the judgment and order dated 17.10.2025 passed by a Coordinate Bench of this Court in the case of **Dhirghat Hardware Stores** (supra). The relevant paragraphs of the said judgment are reproduced hereinbelow:

"...8. As per Section 29(2)(c) of the Act, an officer, duly empowered, may cancel the GST registration of a person from such date, including any retrospective date, as he deems fit, where any registered person, has not furnished returns for a continuous period of 6 (six) months. Rule 22 of the CGST Rules, 2017 has laid down the procedure for cancellation of the registration.

9. Rule 22 of the CGST Rules, 2017 being the bone of contention, is extracted herein below:-

Rule 22 : Cancellation of Registration

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule [1] shall be furnished in

FORM REG-18 within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application submitted under Rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule

(1), (or under sub-rule (2A) of Rule 21A) cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of Section 29.

4) Where the reply furnished under sub-rule (2) (or in response to the notice issued under sub-rule (2A) of Rule 21A) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20 : Provided that where the person instead of replying to the notice served under sub rule (1) for contravention of the provisions contained in Clause (b) or Clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20.

(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

10. It is discernible from a reading of the proviso to sub-rule (4) of Rule 22 of the Rules of 2017 that if a person, who has been served with a show cause notice under Section 29(2)(c) of the Act, is ready and willing to furnish all the pending returns and to make full payment of the tax itself along with applicable interest and late fee, the officer, duly empowered, can drop the proceedings and pass an order in the prescribed Form i.e. Form GST REG-20.

11. The learned counsel for the parties have also referred to an Order dated 11.10.2023 passed in a writ petition being WP(C) No.6366/2023 (Sanjoy Nath vs. The Union of India and others) wherein the petitioner therein was similarly situated like the present petitioners.

12. Having regard to the fact that the GST registration of the petitioner has been cancelled under Section 29(2)(c) of the Act, for the reason that the petitioners did not submit returns for a period of 6 (six) months and more and the provisions contained in the proviso to sub-rule (4) of Rule 22 of the CGST Rules, 2017 and cancellation of registration entails serious civil consequences, this Court is of the considered view that in the event the petitioners approach the officer, duly empowered, by furnishing all the pending returns and make full payment of the tax dues, along with applicable interest and late fee, the officer duly empowered, may consider to drop the proceedings and pass an appropriate order in the prescribed Form.

13. In such view of the matter, this writ petition is disposed of by providing that the petitioners shall approach the concerned authority within a period of 2 (two) months from today seeking restoration of her GST registration. If the petitioners submit such

an application and complies with all the requirements as provided in the proviso to Rule 22 (4) of the Rules, the concerned authority shall consider the application of the petitioners for restoration of GST registration in accordance with law and shall take necessary steps for restoration of GST registration of the petitioner as expeditiously as possible.

14. It is needless to say that the period as stipulated under Section 73 (10) of the Central GST Act/State GST Act shall be computed from the date of the instant order, except for the financial year 2024-25, which shall be as per Section 44 of the Central GST Act/State GST Act. The petitioners herein would also be liable to make payment of arrears i.e. tax, penalty, interest and late fees."

11. Perusal of the above judgment and order shows that a Coordinate Bench of this Court has rendered the above judgment on a matter which is similar on facts and law with the present case. Thus, I am of the considered view that the above judgment and order would squarely cover the case of the present petitioner.

12. In view of the above, I am of the considered view that the petitioner is entitled to be provided with similar relief as provided in the case of **Dhirghat Hardware Stores** (supra).

13. Accordingly, it is provided that the petitioner shall approach the concerned authority within 60 (sixty) days from today seeking restoration of his GST registration. If the petitioner submits an application, furnishes the pending GST returns and complies with all the requirements as provided in proviso to Rule 22 (4) of the CGST Rules, 2017, the concerned authority shall consider the application of the petitioner for restoration of GST registration in accordance with law and shall take necessary steps for restoration of GST registration of the petitioner as expeditiously as possible. It is further provided that the period as stipulated under Section 73 (10) of the CGST Act/State GST Act shall be

computed from the date of this order, except for the financial year 2024-25, which shall be as per Section 44 of the CGST Act/State GST Act. The petitioner shall make payment of the arrears, i.e. tax, penalty, interest as well as late fees.

14. The writ petition stands disposed of, accordingly.

JUDGE

Comparing Assistant