



IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI MANOJ KUMAR GUPTA
AND
HON'BLE SRI JUSTICE SUBHASH UPADHYAY

WRIT PETITION (M/B) NO. 526 OF 2026

19TH JUNE, 2026

M/s The Maan Resorts Petitioner

Versus

Assistant Commissioner, State
Goods & Services Tax, Nainital Respondent

Counsel for the petitioner : Mr. Rohit Arora, learned counsel

Counsel for the respondents : Ms. Puja Banga, learned Standing
Counsel for the State through video
conferencing

The Court made the following:

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

- 1) Heard learned counsel for the parties.
- 2) The petitioner has assailed the order of cancellation of registration dated 07.01.2025. The cancellation was on the ground that returns had not been filed.



3) It appears that there were certain pending demands against the petitioner at the time order of revocation of registration was passed. The petitioner is stated to have deposited the entire sum due against the petitioner by means of a challan dated 25.05.2026.

4) Counsel for the petitioner submits that the application for revocation of the GST registration is not being entertained only for the reason that tax was due against the petitioner and the time limit for filing the application has expired. The submission is that since the petitioner has cleared the outstanding liability towards tax, therefore, the petitioner may be permitted to apply for revocation with liberty to the respondents to verify whether the outstanding amount has been deposited or not. The petitioner also undertakes to submit all pending returns and pay any sum as may still be due against the petitioner.

5) Mr. Puja Banga, learned counsel for the revenue has no objection to the same.

6) Accordingly, the writ petition is disposed of with liberty to the petitioner to apply for revocation along with evidence to demonstrate that the petitioner had deposited the amount of tax due against it post the cancellation of



the registration. In the event, any such application is filed along with further evidence that all due returns have been filed, the application filed by the petitioner shall be considered by the competent officer in accordance with law expeditiously.

7) Pending application(s), if any, also stand disposed of.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 19th JUNE, 2026
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