



HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE SHRI SUBHASH UPADHYAY

30th SEPTEMBER, 2026

WRIT PETITION (M/B) NO.836 of 2026

Dasila Dhaba

-----Petitioner

Versus

Commissioner Central Goods and Services Tax and Another

----Respondents

Presence:-

Mr. Tarun Pande, learned counsel for the petitioner.

Ms. Ridhi Joshi, learned counsel holding brief of Mr. Shobhit Saharia, learned counsel for the respondents.

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

1. The petitioner has assailed the show cause notice dated 06.11.2024 and order of cancellation of GST registration dated 03.03.2025 of the petitioner firm on the ground that it had failed to file the returns within prescribed period.

2. Learned counsel for the petitioner submits that in identical facts and circumstances in WPMB No. 39 of 2025 a Co-ordinate Bench has permitted the petitioner therein to file application for revocation of the cancellation order and subject to deposit of unpaid tax along with interest and penalty, the competent authority has been directed to decide the application for revocation of the cancellation order. The operative part of the order passed in said writ petition is as follows:-

“8. Accordingly, present writ petition is disposed of by permitting petitioner to move an application for revocation of the cancellation order. If he makes such application within two weeks from today and also furnishes all the pending returns and deposits unpaid tax along with interest and amount of penalty, the Competent Authority shall consider the petitioner's prayer for revocation as per law within four weeks from the date of receipt of such application.”

3. It is urged that similar liberty may be granted to the



petitioner.

4. Ms. Ridhi Joshi, learned counsel appearing for the respondents / CGST has no objection in case the present writ petition is disposed of in the same terms.

5. Accordingly, the writ petition is disposed of in the same terms as WPMB No. 39 of 2025.

6. Pending application(s), if any, stand disposed of accordingly.

(MANOJ KUMAR GUPTA, C.J.)

(SUBHASH UPADHYAY, J.)

Dated: 30.09.2026
PP/