

GAHC040016652026



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

Case No. : WP(C)/488/2026

Biki Tania

Son of Biki Tatum, resident of Village Yangte, PO Chambang, PS Palin, Kra Daadi District, Arunachal Pradesh and carrying on a proprietorship business in the trade name of M/s Tatum and Yami Enterprise

VERSUS

The Union of India and 3 Ors

represented by the Secretary, Govt of India, Ministry of Finance, Department of Revenue, North Block, New Delhi.

2:The Commissioner

Age: 0

Occupation :

Department of Tax and Excise

C Sector

Itanagar

Govt of Arunachal Pradesh.

3:The Commissioner of Central Goods and Service Tax and Central Excise

Age: 0

Occupation :

Itanagar

Mowb-2

Itanagar

Arunachal Pradesh.

4:The Superintendent of Central Goods and Service Tax

Age: 0

Occupation :

Itanagar Range

Itanagar

Papum Pare District

Arunachal Pradesh

Advocate for the Petitioner : Dusu Pullo,

Advocate for the Respondent : Marto Kato, SC Central Excise and Customs, Habung Aape, GA (AP), DSGI

**BEFORE
HONOURABLE MR. JUSTICE BUDI HABUNG**

ORDER

Date : 01-10-2026

Heard Mr. D. Pullo, learned counsel for the petitioner. Also heard Mr. N. Sora, learned counsel appearing on behalf of Mr. M. Kato, learned Dy.S.G.I. for respondent No. 1; Ms. G. Ete, learned Additional Senior Government Advocate appearing for respondent No.2 and Mr. H. Aape, learned Standing Counsel, CGST, appearing for respondent Nos. 3 and 4.

2. Considering the facts and circumstances and as agreed to by the learned counsel for the parties, the instant writ petition is taken up for disposal at the motion stage itself.

3. By filing this writ petition, the petitioner is seeking a direction to the respondent authorities to revoke the cancellation of Registration, dated 21.01.2025, issued by the Superintendent of CGST, Itanagar Range.

4. The case of the petitioner is that he is carrying on business of construction work agency and Government order supply under the name and style of M/s Tatum and Yami Enterprises, bearing Registration No. 12BSXPT2971B1ZG, under the Goods and Services Tax Act, 2017 with effect from 19.04.2023, having its principal place of business at Joram-Koloriang Road, Palin Kra Daadi District, Arunachal Pradesh.

5. It is the case of the petitioner that due to financial constraints he could not continue his business activities and consequently failed to file GST returns. A system generated Show Cause Notice dated 17.12.2024 was thereafter issued to the petitioner through GST portal on the ground of non-furnishing of returns for a continuous period of six months. By the said notice, the petitioner was directed to submit his reply within 30 (thirty) days from the date of service thereof and to appear before the jurisdictional officer on 14.01.2025. Simultaneously, the GST registration of the petitioner was suspended with immediate effect.

6. It is the further case of the petitioner that he could neither submit his reply nor take steps to file the defaulted returns, vide the impugned order dated 21.01.2025, the GST registration of the petitioner has been cancelled on account of non-filing of returns.

7. Mr. Pullo, learned counsel for the petitioner submits that since the cancellation order was passed on 21.01.2025 and the statutory period for seeking revocation has already expired, coupled with the restriction on filing returns after the expiry of three years from the due date, the petitioner is presently unable to file the pending returns and discharge his tax liabilities through the GST portal.

8. Learned counsel for the petitioner, at this stage, has referred to certain orders passed in similar cases wherein, this Court has passed conditional order by directing the respondent authorities to revoke the cancellation of the GST registration, subject to full payment of all the dues and accordingly submit that the case of the petitioner is squarely covered by the said orders. Therefore, he prays that a similar relief may be provided to the petitioner.

9. Mr. N. Sora, learned counsel appearing on behalf of Mr. M. Kato, learned Dy.S.G.I for respondent No. 1; Ms. G. Ete, learned Additional Senior Government Advocate appearing for respondent No. 2 and Mr. H. Aape, learned Standing Counsel, CGST, for respondent nos. 3 & 4, fairly submit that the issue involved in the present writ petition is similar to the one considered in similar matters decided by this Court. Therefore, they submit that they would have no objection if a similar direction is passed in this present writ petition also.

10. I have considered the submissions of the learned counsel for the parties and also perused the order dated 09.09.2026, passed in WP(C) No. 430 of 2026.

11. Having considered the rival submissions and upon perusal of the orders passed in similar matters this Court is of the considered opinion that the petitioner is entitled for similar relief.

12. Accordingly, this writ petition is allowed with the following directions:

i) The Superintendent of CGST, Itanagar Range GST (respondent No.4), shall intimate the petitioner with regard to his total statutory outstanding dues, if any, in the name of the petitioner having trade name of M/s Tatum and Yami Enterprises till the date of cancellation of the GST registration and any penalty/fine as may be found due as on the date of restoration of the GST registration so as to enable the petitioner to make payment of the entire statutory dues under CGST Act.

ii) The petitioner thereafter, shall make the payment of the dues within 30 (thirty) days from the date of receipt of such intimation from the competent authority.

iii) Upon receipt of proof of payment made within the stipulated time allowed being submitted, the respondent No. 4 shall pass an appropriate order to revoke the order dated 21.01.2025 and restore the GST registration of the petitioner.

13. The writ petition, accordingly, stands disposed of in terms of above.

JUDGE

CHECKED & VERIFIED

Digitally signed
by Jumbi Bam
Date: 2026.10.01
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