SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
	23.11.2026		**WPMB/970/2026** M/S Shyam Singh Rawat --Petitioner Versus Commissiioner State Goods And Services Tax Commissioner --Respondent **Hon'ble Manoj Kumar Tiwari, A.C.J.** **Hon'ble Subhash Upadhyay, J.** 1. Mr. Shivam Sharma, learned counsel for petitioner. 2. Ms. Puja Banga, learned Standing Counsel for State of Uttarakhand. 3. Petitioner is aggrieved by order dated 07.04.2025 passed by State Tax Officer, Vikasnagar, Sector-1, whereby his GST Registration was cancelled, with the following remarks : "NO ANSWER NO DEPOSIT BAKAYA" 4. It is pointed out by learned counsel for petitioner that, against the demand orders dated 27.08.2024 & 14.02.2025, issued by the Adjudicating Officer under Section 73 of UKGST Act, petitioner filed separate appeals, which are pending consideration before GST Tribunal. 5. Ms. Puja Banga, learned State Counsel points out that the order of cancellation of GST registration was passed prior to filing of the appeals. She submits that petitioner can approach the competent authority under Section 30 of the UKGST Act for revocation of cancellation order. 6. Learned counsel for petitioner submits that petitioner may be permitted to approach the competent authority under Section 30 of the Act. 7. We, therefore, dispose of the writ petition, with liberty to petitioner to move an application before the competent authority under Section 30 of the Act for revocation of cancellation of GST registration. If petitioner moves such

application, with amount of unpaid tax/ penalty, if any, along with GST Returns for the years 2019-20 & 2020-21, within a period of two weeks from today, the same shall be considered on merits, ignoring the question of delay, and the competent authority shall pass appropriate order on the same, as per law, within a period of six weeks thereafter.

(Subhash Upadhyay, J.)
23.11.2026

(Manoj Kumar Tiwari, A.C.J.)
23.11.2026

Rahul

RAHUL PRAJAPATI