UKHC010165182026
2026:UHC:8398-DB

IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

Writ Petition (M/B) No.784 of 2026

M/s Darpan Construction & Suppliers ----Petitioner

Versus

State of Uttarakhand & Ors. ----Respondents

September 18, 2026

Presence:-
Mr. Chandramauli Shah, learned counsel for the petitioner
Ms. Puja Banga, learned Standing Counsel for the State of Uttarakhand/respondents

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

1. The previous writ petition of the petitioner bearing Writ Petition (M/B) No.1137/2025 filed against the order cancelling the GST registration of the petitioner-firm was disposed of by a Coordinate Bench by order dated 06.01.2026 in terms of the order passed in WPMB No.39/2025 dated 24.02.2025, the operative part of which 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."*

2. Thus, the application for revocation of the order of cancellation of GST registration was to be entertained after the petitioner furnishes all pending returns and deposits unpaid tax along with interest and the amount of penalty.

3. The petitioner thereafter preferred WPMB No.533/2026 challenging the recovery proceedings initiated on basis of the assessment orders passed u/s 63 of the Central/UK Goods and Services Tax, 2017 r/w Rule 122/127 and Rule 100(2) of the Rules framed thereunder. The said writ petition got dismissed as withdrawn on 20.07.2026.

4. The petitioner thereafter filed a representation dated 12.08.2026 before the Assistant Commissioner, State Tax, Pithoragarh with the prayer that the petitioner may be permitted to deposit half of the unpaid tax along with interest and the remaining amount in easy installments while exempting him from paying the penalty. The said application has been rejected by the Assistant Commissioner, by the impugned order dated 14.08.2026.

5. Learned counsel for the petitioner submits that the petitioner is ready to deposit the amount determined as tax along with interest but he may be exempted from paying the penalty.

2026:UHC:8398-DB

6. In our opinion, if the said relief is granted, it would amount to modifying the order passed in the earlier writ petition, which therefore, we decline to grant. However, it is left open to the petitioner to file modification application in the previous writ petition, if so advised.

7. Writ petition stands disposed of accordingly.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 18.09.2026

Rajni