HIGH COURT JUDGEMENTS

DAILY CASE - LAW DIGEST

(Decision dates 13 and 14 August 2026)

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INDEX

GST High Court Digest

SCOPE.

In this digest, 17 distinct GST-related orders passed by Hon'ble High Courts on 13.08.2026 and 14.08.2026 are summarised below for spreading awareness of developing jurisprudence on GST law. GSTindiapathway.com team is making efforts to make tax officers, small taxpayers and other interested stakeholders to be aware of latest case laws on GST issues

The GSTindiaPathway.com team also intend to make the daily law digest freely available on its website. Brief facts of the case, issue flagged for decision before Hon'ble High Court and decision of the Hon'ble court along with other relevant details have been made available under heading "detailed summary of the Order" in this document.

Also see disclaimer at the end of this document.

1. Table 1 — Summary of Orders

Sr.	High Court	Case No.	Decision Date	Subject / Section	Outcome
1	Delhi HC	W.P.(C) 2704/2025 + 11 connected	13.08.2026	Sec. 122(1), 74, 76(2), 107(6) CGST Act — penalty on non-taxable individuals; appeal pre-deposit	Relegated to statutory appeal; Sec. 122(1) issue left open pending Supreme Court ruling
2	Madras HC (Madurai)	WP(MD) 23414/2026	14.08.2026	Sec. 73(9) CGST Act — assessment order; DRC-07	Quashed; remitted for de novo adjudication on 50% pre-deposit
3	Madras HC (Madurai)	WP(MD) 23415/2026	14.08.2026	Form GST DRC-13 — bank account freeze (connected to Case 2)	Recovery/freeze quashed as a consequence of Case 2
4	Orissa HC	W.P.(C) 14756/2026	14.08.2026	Sec. 79(1)(c) CGST/OGST Act — bank attachment	Disposed — attachment already withdrawn by dept.; relief did not survive
5	Orissa HC	W.P.(C) 18830/2026	14.08.2026	Registration cancellation — revocation (Rule 23)	Delay condoned; revocation to be considered on deposit of dues within 2 weeks
6	Orissa HC	W.P.(C) 22848/2026	14.08.2026	Registration cancellation — revocation (Rule 23)	Delay condoned; revocation to be considered on deposit of dues within 2 weeks
7	Orissa HC	W.P.(C) 24311/2026	14.08.2026	Registration cancellation — revocation (Rule 23)	Delay condoned; revocation to be considered on deposit of dues within 2 weeks
8	Orissa HC	W.P.(C) 22588/2026	14.08.2026	Registration cancellation — revocation (Rule 23)	Delay condoned; revocation to be considered on deposit of dues within 2 weeks

Sr.	High Court	Case No.	Decision Date	Subject / Section	Outcome
9	Orissa HC	W.P.(C) 23810/2026	14.08.2026	Registration cancellation — revocation (Rule 23)	Delay condoned; revocation to be considered on deposit of dues within 2 weeks
10	Orissa HC	W.P.(C) 22278/2026	14.08.2026	Registration cancellation — revocation (Rule 23)	Delay condoned; revocation to be considered on deposit of dues within 2 weeks
11	Orissa HC	W.P.(C) 22226/2026	14.08.2026	Registration cancellation — revocation (Rule 23)	Delay condoned; revocation to be considered on deposit of dues within 2 weeks
12	Orissa HC	W.P.(C) 16026/2026	14.08.2026	Registration cancellation — revocation (Rule 23)	Delay condoned; revocation to be considered on deposit of dues within 2 weeks
13	Orissa HC	W.P.(C) 20191/2026	14.08.2026	Registration cancellation — revocation (Rule 23)	Delay condoned; revocation to be considered on deposit of dues within 2 weeks
14	Orissa HC	W.P.(C) 24170/2025	14.08.2026	Sec. 73 CGST/OGST Act — demand despite prior discharge	Relegated to statutory appeal within 4 weeks; bank de-freezing to be considered
15	Orissa HC	W.P.(C) 8689/2018	14.08.2026	Not a CGST/IGST Act matter — Service Tax, Ss. 73/75/78A Finance Act 1994	Disposed; 8 weeks to appeal before CESTAT per Canon India (SC) review
16	Rajasthan HC (Jaipur)	Bail Appl. 10292/2026	14.08.2026	Sec. 132(1)(h) CGST Act — alleged tax evasion via transport w/o invoice/e-way bill	Regular bail granted
17	Uttarakhand HC (Nainital)	WPMB 663/2026	14.08.2026	Registration cancellation — failure to file returns	Permitted to apply for revocation within 2 weeks, on deposit of dues

2. Detailed Summary of Each Order

2.1 Case 1. Arun Kumar Jain & Ors. (lead matter, with 11 connected writ petitions) vs. Additional Commissioner, CGST Delhi West Commissionerate & Ors.

High Court	Delhi High Court
Case No. & Date of Filing	W.P.(C) 2704/2025 (lead case), with 11 connected petitions — W.P.(C) 3107, 3109, 3140, 3159, 3201, 3373, 3380, 3396/2025, 4231/2025, 6001/2025 and 13065/2025. Date of filing not stated in the order (WP numbers indicate filed in 2025).
Petitioners	Arun Kumar Jain (lead) and, across the connected petitions, Prem Chand Gupta (4 petitions), Rajeev Gupta, Ravi Aggarwal, Vinay Mittal, Arun Sharma, Anil Jain and Amit Gupta — Directors/Managing Directors of the associated companies
Respondents	Additional/Joint Commissioner, CGST, Delhi West and other Commissionerates, and others
Date of Decision	Reserved 07.08.2026; pronounced and uploaded 13.08.2026
Coram	Hon'ble Justice Anil Kshetarpal and Hon'ble Justice Shail Jain

Subject Matter / Section:

Sections 74, 76(2) and 122(1) of the CGST Act, 2017 — personal penalty on directors/individuals for allegedly masterminding fraudulent availment of Input Tax Credit (ITC) through invoices without corresponding supply of goods; also Section 107(6) proviso (appeal pre-deposit), as amended with effect from 01.10.2025.

Issue:

A common adjudication order (arising from proceedings covering 61 companies and 71 individuals) penalised the petitioners — in their individual capacity as directors/MDs — under Section 122(1) of the CGST Act for the companies' alleged fraudulent ITC availment, even though no tax demand was raised against the petitioners personally and they were not treated as "taxable persons." The petitioners challenged whether Sections 122(1), 74 and 76(2) can apply to a person who is not a taxable person, and also disputed the appeal pre-deposit requirement under the amended Section 107(6) proviso.

Decision:

Noting that the core question — applicability of Section 122(1) to a non-taxable person — is already pending before the Supreme Court (Mukesh Kumar Garg v. Union of India, SLP(C) No. 18178/2025, order dated 04.08.2025, leave granted with stay on recovery subject to 25% deposit), the Court declined to opine and relegated the petitioners to the statutory appeal under Section 107. Following its own ruling in Gaurav Jain v. Joint Commissioner (Appeals-II), CGST Delhi Zone (W.P.(C) 8414/2026, dated 31.07.2026), it held that since the SCNs predated 01.10.2025, the pre-deposit requirement is governed by Section 107(6) as it stood before that date. The Appellate Authority was directed to accept appeals in physical form where the portal blocks e-filing, and to consider pragmatically any request to exclude time spent in these writ petitions for limitation. All petitions were disposed of on these terms, with no opinion expressed on merits.

2.2 Case 2. M/s. Sree Jothi Enterprises Unit-II vs. The Principal Commissioner, Commercial Taxes Department & Ors.

High Court	Madras High Court (Madurai Bench)
Case No. & Date of Filing	WP(MD) No. 23414 of 2026, with WMP(MD) Nos. 17405 and 17408 of 2026. Filed on 10.08.2026, as recorded in the order.
Date of Decision	14.08.2026
Coram	Hon'ble Justice C. Saravanan

Subject Matter / Section:

Section 73(9) of the CGST Act, 2017 (assessment order in cases not involving fraud/suppression) and Section 107 (limitation for filing appeal); Form GST DRC-01 (show-cause notice) and Form GST DRC-07 (summary of order).

Issue:

The petitioner challenged an assessment order dated 26.04.2024 passed under Section 73(9), and the consequential DRC-07 dated 30.04.2024, as illegal and in violation of natural justice — the order having followed a DRC-01 show-cause notice dated 27.12.2023 to which the petitioner had not responded or appeared for personal hearing. The statutory appeal period under Section 107 had already expired.

Decision:

On the petitioner's counsel undertaking to deposit 50% of the disputed tax, the Court quashed the impugned order and remitted the matter for de novo adjudication, subject to the petitioner depositing 50% of the disputed tax within 30 days and filing a reply to the SCN in the same period. The department was directed to pass a fresh order on merits, preferably within three months, with liberty to recover as if the writ petition had been dismissed if the petitioner defaulted.

2.3 Case 3. M/s. Sree Jothi Enterprises Unit-II vs. The Principal Commissioner, Commercial Taxes Department & Ors. (bank freeze matter)

High Court	Madras High Court (Madurai Bench)
Case No. & Date of Filing	WP(MD) No. 23415 of 2026, with WMP(MD) Nos. 17407 and 17409 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026
Coram	Hon'ble Justice C. Saravanan

Subject Matter / Section:

Form GST DRC-13 (notice to a third party for recovery) — freezing of the petitioner's bank account, connected to the assessment order challenged in Case 2 above.

Issue:

The petitioner sought to quash a DRC-13 notice dated 22.05.2026 that had frozen its current account with the State Bank of India, Pudukkottai, as illegal and arbitrary — the recovery having proceeded on the strength of the assessment order under challenge in the connected writ petition, WP(MD) No. 23414 of 2026.

Decision:

As the underlying assessment order was quashed and remitted the same day in WP(MD) No. 23414 of 2026 (Case 2), the Court held the consequential recovery proceedings and account freeze could not survive, and quashed them, subject to the petitioner complying with the directions given in that connected matter. Disposed of with no costs.

2.4 Case 4. Taraknath Das vs. Assistant Commissioner of CT & GST, CT & GST Circle, Mayurbhanj, Baripada & Anr.

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 14756 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Section 79(1)(c)(iv) of the CGST Act, 2017 — provisional attachment of a bank account, and rejection of the application for revocation of the attachment.

Issue:

The petitioner challenged the Assistant Commissioner's order dated 20.04.2026 rejecting revocation of a bank-account attachment originally ordered on 29.11.2023 (against dues of Rs. 9,29,700 relating to M/s. Billion Traders Pvt. Ltd.).

Decision:

The department produced a letter dated 14.08.2026 confirming the attachment had already been withdrawn with immediate effect. The petitioner's counsel conceded the relief no longer survived, and the Court disposed of the writ petition, with pending applications, as infructuous.

2.5 Case 5. Sarita Mohapatra vs. Superintendent, Angul-II Range & Anr.

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 18830 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Cancellation of GST registration and delay in applying for revocation — proviso to Rule 23 of the Odisha GST Rules, 2017.

Issue:

Registration cancelled by order dated 30.06.2025 (SCN dated 11.06.2024). The petitioner sought condonation of delay in seeking revocation, relying on M/s. Mohanty Enterprises v. The Commissioner, CT & GST, Odisha, Cuttack and others (W.P.(C) No. 30374 of 2022, dated 16.11.2022), and undertook to pay all outstanding dues.

Decision:

On the department's concession, the Court directed payment of dues within two weeks and directed the department to consider the revocation application within six weeks thereafter. Disposed of.

2.6 Case 6. Dhaneswar Pal vs. The Commissioner of CGST, Central Excise and Customs & Anr.

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 22848 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Cancellation of GST registration and delay in applying for revocation — proviso to Rule 23 of the CGST Rules, 2017.

Issue:

Registration cancelled by order dated 05.12.2024 (SCN dated 16.09.2024). Delay-condonation sought on the Mohanty Enterprises precedent, with an undertaking to pay outstanding dues.

Decision:

On the department's concession, the Court directed payment within two weeks and revocation consideration within six weeks thereafter. Disposed of.

2.7 Case 7. Mithun Samantaray vs. The Chief Commissioner, CGST, Central Excise and Customs & Anr.

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 24311 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Cancellation of GST registration and delay in applying for revocation — proviso to Rule 23 of the CGST Rules, 2017.

Issue:

Registration cancelled by order dated 08.10.2025 (SCN dated 23.05.2025). Delay-condonation sought on the Mohanty Enterprises precedent, with an undertaking to pay outstanding dues.

Decision:

On the department's concession, the Court directed payment within two weeks and revocation consideration within six weeks thereafter. Disposed of.

2.8 Case 8. M/s. Hotel Raj vs. Assistant Commissioner of State Tax, CT and GST Circle-I, Bhubaneswar & Anr.

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 22588 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Cancellation of GST registration and delay in applying for revocation — proviso to Rule 23 of the CGST Rules, 2017.

Issue:

Registration cancelled by order dated 23.06.2025 (SCN dated 23.05.2025). Delay-condonation sought on the Mohanty Enterprises precedent, with an undertaking to pay outstanding dues.

Decision:

On the department's concession, the Court directed payment within two weeks and revocation consideration within six weeks thereafter. Disposed of.

2.9 Case 9. M/s. Dhanalaxmi Jewellery vs. The Chief Commissioner of Commercial Taxes and GST, Odisha & Ors.

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 23810 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Cancellation of GST registration and delay in applying for revocation — proviso to Rule 23 of the Odisha GST Rules, 2017.

Issue:

Registration cancelled by order dated 11.12.2024 (SCN dated 12.08.2024). Delay-condonation sought on the Mohanty Enterprises precedent, with an undertaking to pay outstanding dues.

Decision:

On the department's concession, the Court directed payment within two weeks and revocation consideration within six weeks thereafter. Disposed of.

2.10 Case 10. Lija Mohanty vs. The Commissioner, CT and GST, Odisha, Cuttack & Ors.

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 22278 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Cancellation of GST registration and delay in applying for revocation — proviso to Rule 23 of the Odisha GST Rules, 2017.

Issue:

Registration cancelled by order dated 25.06.2024 (SCN dated 13.05.2024). Delay-condonation sought on the Mohanty Enterprises precedent, with an undertaking to pay outstanding dues.

Decision:

On the department's concession, the Court directed payment within two weeks and revocation consideration within six weeks thereafter. Disposed of.

2.11 Case 11. Smruti Ranjan Mallick vs. The Commissioner, CT and GST, Odisha, Cuttack & Others

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 22226 of 2026. Date of filing not stated in the order.

Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Cancellation of GST registration and delay in applying for revocation — proviso to Rule 23 of the CGST Rules, 2017.

Issue:

Registration cancelled by order dated 30.04.2025 (SCN dated 14.05.2024). Delay-condonation sought on the Mohanty Enterprises precedent, with an undertaking to pay outstanding dues.

Decision:

On the department's concession, the Court directed payment within two weeks and revocation consideration within six weeks thereafter. Disposed of.

2.12 Case 12. Sitansu Sekhar Pani vs. Superintendent, Cuttack I Range

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 16026 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Cancellation of GST registration and delay in applying for revocation — proviso to Rule 23 of the Odisha GST Rules, 2017.

Issue:

Registration cancelled by order dated 24.07.2024 (SCN dated 11.06.2024). Delay-condonation sought on the Mohanty Enterprises precedent, with an undertaking to pay outstanding dues.

Decision:

On the department's concession, the Court directed payment within two weeks and revocation consideration within six weeks thereafter. Disposed of.

2.13 Case 13. Dillip Swain vs. Commissioner, CT & GST & Anr.

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 20191 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Cancellation of GST registration and delay in applying for revocation — proviso to Rule 23 of the Odisha GST Rules, 2017.

Issue:

Registration cancelled by order dated 01.02.2025 (SCN dated 13.08.2024). Delay-condonation sought on the Mohanty Enterprises precedent, with an undertaking to pay outstanding dues.

Decision:

On the department's concession, the Court directed payment within two weeks and revocation consideration within six weeks thereafter. Disposed of.

2.14 Case 14. Aditya Dev Infratech Pvt. Ltd. vs. Joint Commissioner of State Tax, Bhubaneswar II Circle, Bhubaneswar & Anr.

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 24170 of 2025. Date of filing not stated in the order (WP number indicates filed in 2025).
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Section 73 of the CGST/OGST Act, 2017 — demand order for alleged short payment of GST.

Issue:

The petitioner challenged an order dated 14.02.2025 passed under Section 73 by the Joint Commissioner of State Tax for FY 2020-21, raising a demand of Rs. 7,75,22,568, contending it was without jurisdiction because the Assistant Commissioner (Preventive), GST & Central Excise had already discharged the petitioner from further proceedings on the same issue for the period July 2017–March 2022 by an order dated 27.06.2023, after the petitioner had deposited the amount earlier demanded following investigation.

Decision:

The department objected to maintainability, citing an alternative statutory remedy of appeal; the petitioner agreed to pursue it instead. The Court permitted the petitioner to file a statutory appeal, with a limitation-condonation petition, before the Appellate Authority within four weeks, leaving all questions of fact and law (including jurisdiction) open, and without expressing any opinion on merits. The Appellate Authority was also directed to consider defreezing any attached bank accounts to enable the petitioner to run its business. Disposed of.

2.15 Case 15. M/s. K.V. Mohana Rao & Co. (P) Ltd. vs. Commissioner (Audit), GST & Central Excise, Bhubaneswar & Others

High Court	Orissa High Court, Cuttack
Case No. & Date of Filing	W.P.(C) No. 8689 of 2018. Date of filing not stated in the order (WP number indicates filed in 2018).
Date of Decision	14.08.2026 (Hybrid Mode)
Coram	Hon'ble Justice Manash Ranjan Pathak and Hon'ble Justice Murahari Sri Raman

Subject Matter / Section:

Not a CGST/IGST Act matter. Arises under Sections 73, 75 and 78A of the Finance Act, 1994 (erstwhile Service Tax law), for tax periods 2011-12 to 2014-15 relating to works contracts/sub-contracts — flagged here only because the respondent department is styled “Commissioner (Audit), GST & Central Excise.”

Issue:

The petitioner challenged an Order-in-Original dated 25.01.2018 as passed without jurisdiction and barred by limitation, relying on the Delhi High Court's ruling in Mangali Impex Ltd. v. Union of India on the jurisdiction of certain officers to issue show-cause notices under the Customs Act — a question then pending in appeal before the Supreme Court.

Decision:

The Court noted the Supreme Court had since decided that appeal in Commissioner of Customs v. Canon India Pvt. Ltd., (2025) 4 SCC 509, which reviewed and substantially reversed the earlier Canon India ruling and overruled Mangali Impex. Both counsel agreed the matter was governed by this decision. The Court disposed of the writ petition, granting the petitioner eight weeks to file an appeal before the CESTAT, restoring the show-cause notice for adjudication in line with the Supreme Court's directions.

Note: *Included for completeness since it surfaced under a “GST” keyword search of the eCourts portal, but it does not concern the CGST/IGST Act and should not be treated as GST case law.*

2.16 Case 16. Sandeep Yadav vs. Union of India, Directorate General of Goods and Service Tax Intelligence, Jaipur Zone Unit

High Court	Rajasthan High Court, Bench at Jaipur
Case No. & Date of Filing	S.B. Criminal Miscellaneous Bail Application No. 10292 of 2026. Date of filing not stated (accused in custody since 12.04.2026).
Date of Decision	14.08.2026
Coram	Hon'ble Justice Chandra Prakash Shrimali

Subject Matter / Section:

Section 132(1)(h) of the CGST Act, 2017 (offence of transporting goods without proper tax invoice, with intent to evade tax) — regular bail application. (Order is in Hindi; summarised here in translation.)

Issue:

The accused, a transporter operating through his firm P.R. Logistics, was alleged to have transported goods for M/s. Muralilwala Pigment and other firms without valid tax invoices or e-way bills, using forged builties, causing alleged GST evasion of approximately Rs. 26.47 crore on goods valued at approximately Rs. 148.64 crore. In custody since 12.04.2026, with a charge-sheet already filed, he sought regular bail, contending he was only a transporter — not a manufacturer or supplier — and that no GST computation had been made against him personally.

Decision:

The Court noted the complainant's own pre-charge witness had stated that no GST computation had been made specifically against the accused, and that offences under Section 132(1)(h) (relating to transportation, as opposed to manufacture or supply) are bailable having regard to sub-sections (4) and (5) of Section 132. Relying on a parallel Allahabad High Court order (Dilip Kumar Jha v. Union of India, Bail Application No. 11595/2026, dated 16.04.2026) granting bail on similar facts, and without commenting on merits, the Court granted regular bail on a personal bond of Rs. 1,00,000 with two sureties of Rs. 50,000 each, subject to the standard conditions in the Supreme Court's guidelines In Re: Policy Strategy for Grant of Bail (SMWP (Criminal) No. 04/2021).

2.17 Case 17. M/s OM Sai Construction & Co. vs. Commissioner, State Goods and Services Tax Commissionerate & Another

High Court	Uttarakhand High Court, Nainital
Case No. & Date of Filing	Writ Petition (M/B) No. 663 of 2026. Date of filing not stated in the order.
Date of Decision	14.08.2026
Coram	Hon'ble Chief Justice Manoj Kumar Gupta and Hon'ble Justice Subhash Upadhyay

Subject Matter / Section:

Cancellation of GST registration for failure to file returns; application for revocation of cancellation.

Issue:

The petitioner challenged a show-cause notice dated 07.10.2022 and an order dated 15.03.2023 cancelling its GST registration for failure to file returns, seeking permission to apply for revocation on terms similar to a coordinate Bench's order in an earlier matter (WPMB No. 39 of 2025).

Decision:

Noting identical facts to WPMB No. 39 of 2025 (where the petitioner had been permitted to apply for revocation within two weeks, subject to filing pending returns and depositing unpaid tax, interest and penalty, with the competent authority to decide within four weeks), and with the State having no objection, the Court disposed of the writ petition in the same terms as WPMB No. 39 of 2025.

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