



2026:UHC:2657-DB

IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI MANOJ KUMAR GUPTA
AND

HON'BLE SRI JUSTICE SUBHASH UPADHYAY

15TH APRIL, 2026

WRIT PETITION (M/B) No. 258 OF 2026

M/s King Kong Blue Bar And RestaurantPetitioner.
Versus

Commissioner, State Goods and Services Tax Act,
Uttarakhand and another. ...Respondents

Counsel for the petitioner : Sri Yogesh Pacholia, learned counsel.

Counsel for the respondents : Ms. Puja Banga, learned Brief Holder
for the State.

JUDGMENT : (Per Sri Manoj Kumar Gupta, C.J)

1. The petitioner has assailed the order dated 09.01.2023 passed by respondent No. 3 cancelling the GST registration of the petitioner-firm on the ground that it has failed to file the returns within the prescribed period and the order dated 27.02.2026, rejecting the appeal as barred by limitation.

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 an 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 the 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



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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. Puja Banga, learned counsel for the respondents, 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, if any, also stands disposed of.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 15th April, 2026
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