

GAHC040005202026



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

**Case No. : WP(C)/164/2026**

Sonu Ahuja

Son of Kailash Chander Ahuja, resident of D 1040, New Friends Colony, Kalka Ji, PO and PS New Friends Colony, South Delhi District, Delhi 110025

VERSUS

The State of AP and 2 Ors  
represented by the Commissioner and Secretary, Govt of Arunachal Pradesh,  
Department of Tax and Excise, Itanagar, Arunachal Pradesh.

2:The Commissioner (Tax and Excise)

Age: 0

Occupation :

Kar Bhawan Itanagar

Arunachal Pradesh 791111

3:The Jurisdiction Officer/ Superintendent

Age: 0

Occupation :

Good and Service Tax

Bhalukpong Division

Bhalukpong Range

Itanagar Commissionerate

Arunachal Pradesh

**Advocate for the Petitioner** : Kemo Lollen, Geli Taye, Maryum Sora, B Sharma, Ravi Shankar Mishra

**Advocate for the Respondent** : Tania Kipa, SC Central Excise and Customs

**BEFORE  
HONOURABLE MR. JUSTICE KARDAK ETE**

**ORDER**

**Date : 10-04-2026**

Heard Mr. R. S. Mishra and Mr. K. Lollen, learned counsels for the petitioner. Also heard Mr. T. Kipa, learned Standing Counsel, Central Excise and Customs, for the respondents.

**2.** Being aggrieved by the cancellation of the GST registration bearing No. 12AAHPA4001C1ZY of the petitioner by an order No. ZA120424001001R, dated 20.04.2024, passed by the Superintendent, Goods and Service Tax, Bhalukpong Division, this writ petition has been filed.

**3.** As a similar issue has already been decided by this Court and as agreed to by the learned counsels for the parties, this writ petition is considered and disposed of at the motion stage itself.

**4.** The petitioner is engaged in the business of execution of Works Contract Services under the name and style of M/s KCA Infrastructure, a proprietorship firm having its registered office at Patel Engineering Ltd., Kimi, West Kameng, Arunachal Pradesh and is an assessee duly registered under the Central Goods and Services Tax Act, 2017 and The Arunachal Pradesh Goods & Services Tax, 2017.

**5.** It is the contention of the petitioner that due to non-filing of GST return for a continuous period of 6 (six) months, on account of the fault of his Tax Consultant, he was served with a Show-Cause Notice dated 07.12.2023, whereby the petitioner was asked to furnish a reply within 30 days and to appear on 03.01.2024, failing which the matter would be decided *ex-parte*. While issuing the Show-Cause Notice, the GST registration of the petitioner was

suspended w.e.f. 07.12.2023 and subsequently, on 20.04.2024, the GST registration was cancelled without assigning any reason.

**6.** Mr. R. S. Mishra, learned counsel for the petitioner, submits that the petitioner has defaulted due to the negligence on the part of the Tax Consultant who had never informed about the non-compliance of the provisions of CGST/AGST Act. He submits that the petitioner again tried to file the necessary application seeking revocation of GST cancellation, however same could not be filed as the time limit prescribed for filing of application for revocation had elapsed. He submits that the petitioner has updated his GST returns up to April, 2024.

**7.** Mr. Mishra, learned counsel submits that the petitioner is ready and willing to comply with all the formalities as per proviso to Sub-Rule (4) of Rule 22 of the CGST Rule, 2017.

**8.** By relying on the judgment and order, dated 17.10.2025, passed in the case of **Dhirghat Hardware Stores & Anr. Vs. Union of India & 3 Ors.**, in **WP(C) No. 5944/2025**, Mr. Mishra, learned counsel submits that this Court had allowed the writ petition in a similar matter and therefore, prays for the grant of similar relief to the present petitioner.

**9.** Mr. T. Kipa, learned Standing Counsel, Central Excise and Customs, fairly submits that the case of **Dhirghat Hardware Stores** (supra), as relied by the learned counsel for the petitioner, has been rendered on similar facts and law, which would cover the case of the present petitioner.

**10.** Considered the submissions of the learned counsel for the parties and also perused the judgment and order dated 17.10.2025 passed by a Coordinate Bench of this Court in the case of **Dhirghat Hardware Stores** (supra). The

relevant paragraphs of the said judgment are reproduced hereinbelow:

*“...8. As per Section 29(2)(c) of the Act, an officer, duly empowered, may cancel the GST registration of a person from such date, including any retrospective date, as he deems fit, where any registered person, has not furnished returns for a continuous period of 6 (six) months. Rule 22 of the CGST Rules, 2017 has laid down the procedure for cancellation of the registration.*

*9. Rule 22 of the CGST Rules, 2017 being the bone of contention, is extracted herein below:-*

*Rule 22 : Cancellation of Registration*

*(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.*

*(2) The reply to the show cause notice issued under sub-rule [1] shall be furnished in FORM REG-18 within the period specified in the said sub-rule.*

*(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application submitted under Rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule*

*(1), (or under sub-rule (2A) of Rule 21A) cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of Section 29.*

*4) Where the reply furnished under sub-rule (2) (or in response to the notice issued under sub-rule (2A) of Rule 21A) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20 : Provided that where the person instead of replying to the notice served under sub rule (1) for contravention of the provisions contained in Clause (b) or Clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20.*

*(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal*

*heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself. "*

*10. It is discernible from a reading of the proviso to sub-rule (4) of Rule 22 of the Rules of 2017 that if a person, who has been served with a show cause notice under Section 29(2)(c) of the Act, is ready and willing to furnish all the pending returns and to make full payment of the tax itself along with applicable interest and late fee, the officer, duly empowered, can drop the proceedings and pass an order in the prescribed Form i.e. Form GST REG-20.*

*11. The learned counsel for the parties have also referred to an Order dated 11.10.2023 passed in a writ petition being WP(C) No.6366/2023 (Sanjoy Nath vs. The Union of India and others) wherein the petitioner therein was similarly situated like the present petitioners.*

*12. Having regard to the fact that the GST registration of the petitioner has been cancelled under Section 29(2)(c) of the Act, for the reason that the petitioners did not submit returns for a period of 6 (six) months and more and the provisions contained in the proviso to sub-rule (4) of Rule 22 of the CGST Rules, 2017 and cancellation of registration entails serious civil consequences, this Court is of the considered view that in the event the petitioners approach the officer, duly empowered, by furnishing all the pending returns and make full payment of the tax dues, along with applicable interest and late fee, the officer duly empowered, may consider to drop the proceedings and pass an appropriate order in the prescribed Form.*

*13. In such view of the matter, this writ petition is disposed of by providing that the petitioners shall approach the concerned authority within a period of 2 (two) months from today seeking restoration of her GST registration. If the petitioners submit such an application and complies with all the requirements as provided in the proviso to Rule 22 (4) of the Rules, the concerned authority shall consider the application of the petitioners for restoration of GST registration in accordance with law and shall take necessary steps for restoration of GST registration of the petitioner as expeditiously as possible.*

*14. It is needless to say that the period as stipulated under Section 73 (10) of the Central GST Act/State GST Act shall be computed from the date of the instant order, except for the financial year 2024-25, which shall be as per Section 44 of the Central GST Act/State GST Act. The petitioners herein would also be liable to make payment of arrears i.e. tax, penalty, interest and late fees."*

**11.** Perusal of the above judgment and order shows that a Coordinate Bench of this Court has rendered the above judgment, which is similar on facts and law.

Thus, I am of the considered view that the above judgment and order would squarely cover the case of the present petitioner.

**12.** This Court, in a similar case of **Mr. Masuk Ahmed Barbhuiya vs. The Union of India & 3 Ors., WP(C) No. 6674/2025**, while relying on the judgment of the Coordinate Bench in **Dhirghat Hardware Stores** (supra), disposed of the matter by granting similar relief to a similarly situated writ petitioner.

**13.** In view of the above, I am of the considered view that the petitioner be provided with similar relief as provided in the case of **Dhirghat Hardware Stores** (supra).

**14.** Accordingly, it is provided that the petitioner shall approach the concerned authority within 60 (sixty) days from today seeking restoration of his GST registration. If the petitioner submits an application and complies with all the requirements as provided in proviso to Rule 22 (4) of the CGST Rules, 2017, the concerned authority shall consider the application of the petitioner for restoration of GST registration in accordance with law and shall take necessary steps for restoration of GST registration of the petitioner as expeditiously as possible. It is further provided that the period as stipulated under Section 73 (10) of the CGST Act/State GST Act shall be computed from the date of this order, except for the Financial Year 2024-25, which shall be as per Section 44 of the CGST Act/State GST Act. The petitioner shall make payment of the arrears i.e. tax, penalty, interest as well as late fees.

**15.** The writ petition stands disposed of, accordingly.

**JUDGE**

**Comparing Assistant**