

GAHC010003272026



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

Case No. : WP(C)/252/2026

CHOUDHURY TEA AND AGRO INDUSTRIES PVT LTD
A PRIVATE LIMITED COMPANY REPRESENTED BY ONE OF ITS
DIRECTORS SRI PRITHIVI BASUMATARY AND HAVING ITS REGISTERED
OFFICE SITUATED AT C/O-FATEMABAD TEA ESTATE, BAKSA, BTAD
,BARENGABARI, BAKSA , ASSAM , PIN-781315

VERSUS

UNION OF INDIA AND ORS
REPRESENTED BY THE SECRETARY TO THE GOVT OF INDIA MINISTRY OF
FINANCE DEPARTMENT OF REVENUE ROOM NO 66 A, NORTH BLOCK,
NEW DELHI 110001

2:THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICE
TAX
GST BHAWAN KEDAR ROAD GUWAHATI ASSAM 781001

3:THE SUPERINTENDENT OF CGST NALBARI UNIT
GST BHAWAN KADER ROAD MACHKHOWA GUWAHATI 781001

4:THE DEPUTY COMMISSIONER OF TAXES GUWAHATI ZONE B
KAR BHAWAN GS ROAD DISPUR GUWAHATI ASSAM 78100

B E F O R E
HON'BLE MR. JUSTICE DEVASHIS BARUAH

Advocates for the petitioner(s) : Mr. A Goyal

Advocates for the respondent(s) : Mr. S Chetia

Date on which Judgment is reserved : NA

Date of Pronouncement of Judgment : **11.02.2026**

Whether the Pronouncement is of the : NA

Operative Part of the Judgment

Whether the Full Judgment has been : Yes

Pronounced

JUDGMENT & ORDER(ORAL)

Heard Mr. A Goyal, the learned counsel appearing on behalf of the petitioner. I have also heard Mr. S Chetia, the learned counsel who appears on behalf of the respondent Nos.1 to 4.

2. The petitioner herein is aggrieved by the cancellation of its registration in terms with Section 29 of the Central Goods and Service Tax Act, 2017 (for short, '*the CGST Act of 2017*'). The petitioner, thereupon, filed an application seeking revocation of the cancellation of the registration on 10.11.2021. However, the said application was rejected on 18.11.2022. It is under such circumstances the petitioner has, therefore, approached this Court by filing the instant writ petition.

3. The materials on record reveal that the petitioner herein is a company registered under the provisions of the *Companies Act 2013*. The petitioner has obtained a registration under the CGST Act of 2017, and was provided with the

GSTIN Unique ID bearing No.18AAACC8436H1ZL.

4. On account of non-submission of the returns, which is required in terms with Section 39 of the CGST Act of 2017 (which the petitioner does not deny in the instant petition), a show cause notice was issued on 02.09.2021 asking the petitioner as to why his registration should not be cancelled. In addition to that, it was also mentioned that his registration shall stand suspended from 02.09.2021. It is the case of the petitioner that the petitioner did not receive such notice and also did not file any reply. On the other hand, it is seen from the order dated 07.10.2021 that the petitioner's reply dated 03.10.2021 was found to be not satisfactory and, accordingly, his registration was cancelled on the ground that the petitioner did not file the due returns since October 2020.

5. The record also reveals that the petitioner herein had sought for revocation of the cancellation of the registration by filing an application, which was, however, rejected. In this regard, this Court finds it very pertinent to take note of that the issue involved in the instant proceedings is no longer *res integra*, taking into account that this Court had already dealt with similar issues in the case of **Motaleb Bhuyan Vs. The State Of Assam And Ors**, reported in *2025 SCC OnLine SC 1429*.

6. It is the opinion of this Court that similar directions which have been passed at paragraph No.50 of the said judgment can be passed in the instant proceedings. Accordingly, the instant writ petition, therefore, stands disposed of with the following observations and directions:

(i). The order of cancellation of registration dated 07.10.2021 is set aside and quashed.

(ii). The petitioner herein is directed to file the returns for the period

from October 2020 till date, within 30 days from the date of the instant order.

(iii). The period as stipulated in Section 73(10) of the CGST Act of 2017 shall be computed from the date of the instant judgment, except for the financial year 2025-26, which shall be as per Section 44 of the CGST Act of 2017.

(iv). The petitioner herein also shall be liable to make payment of the arrears i.e. tax, penalty, interest and late fees.

7. With the above, the instant writ petition stands disposed of.

JUDGE

Comparing Assistant