

GAHC010022252026



2026:GAU-AS:1936

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

Case No. : WP(C)/721/2026

RIMIMA TRADING (OPC) PVT. LTD.
REPRESENTED BY ITS PROPRIETOR, ABDUL RASHID, AGED 40 YEARS, S/O
TOTA MIYA, R/O SUKAFI NAGAR, NOTBOMA, P.S. AND P.O.- HATIGAAON,
DIST- KAMRUP (M), ASSAM

VERSUS

THE STATE OF ASSAM AND 2 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM, FINANCE AND TAXATION DEPARTMENT,
DISPUR, GUWAHATI-781006

2:THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR GUWAHATI-781006

3:THE ASSISTANT COMMISSIONER OF STATE TAX
GUWAHATI-D-8 ASSA

BEFORE

HONOURABLE MR. JUSTICE DEVASHIS BARUAH

For the petitioner (s) : Mr. M. Shelim, Advocate

For the respondent (s) : Mr. B. Choudhury, SC, Finance

Date on which judgment is reserved : NA

Date of pronouncement of judgment : 11.02.2026

Whether the pronouncement is of the
Operative part of the judgment? : NA

Whether the full judgment has been
Pronounced? : Yes

JUDGMENT AND ORDER (ORAL)

Heard Mr. M. Shelim, the learned counsel appearing on behalf of the petitioner. Mr. B. Choudhury, the learned counsel appears on behalf of the respondents.

2. The petitioner herein has filed the instant writ petition challenging the order dated 11.09.2024 passed by the Assistant Commissioner of State Tax, Guwahati-D-8 whereby the petitioner's registration was cancelled. The brief facts which led to the filing of the instant writ petition are narrated herein under.

3. The petitioner claims to be a contractor and a supplier undertaking various forms of contractual works of civil nature and also supplies various products. For the purpose of carrying on the business, the petitioner was registered under the Central Goods and Services Tax Act, 2017 and was issued a registration number bearing 18AAMCR1966P2ZF.

4. It is the case of the petitioner that it did not file the "Nil GST Return" which is otherwise mandatory for a registered dealer. The Assistant Commissioner of State Tax, i.e. the respondent No.3 issued a show cause notice for cancellation of the registration in

Form GST REG-17 dated 15.07.2023 to the petitioner in the portal. It was further mentioned in the said show cause notice that the registration of the petitioner stood suspended w.e.f. 15.07.2023. As the said notice was only put in the portal and the petitioner, at that relevant point of time was not carrying out any business, the petitioner failed to take note of the show cause notice issued, and accordingly, the petitioner did not file any reply. On 11.09.2024, the respondent No.3 cancelled the registration on the ground of failure to furnish return for the prescribed period. The registration was given effect from 11.09.2024.

5. It is the case of the petitioner that the petitioner had submitted the return on August and September for the financial year 2024-25. The filing of the return in GSTR-3B has been enclosed as Annexures 4 & 5 to the writ petition. It is the case of the petitioner that the petitioner approached the authority for revocation of the order for cancellation under Section 30 of the Assam Goods and Services Tax Act, 2017, but as the period was over, the respondent authority did not respond to the request of the petitioner. It is under such circumstances, the petitioner had approached this Court by filing the present petition.

6. This Court finds it pertinent to taking note that issue similar to the present one was dealt with by this Court in detail in the judgment rendered in the case of **Motaleb Bhuyan Vs. The State Of**

Assam And Ors, reported in ***2025 (6) GLR 79***.

7. It is the opinion of this Court that as the facts of the instant case are similar to those petitioners in the judgment rendered in the case of ***Motaleb Bhuyan***, (supra), the petitioner herein is entitled to similar reliefs. Accordingly, the instant writ petition stands disposed of with the following observations and directions:-

(i) The order of cancellation of registration dated 11.09.2024 is set aside and quashed.

(ii) The petitioner herein is directed to file the returns for the period from 15.07.2023 till date, within 30 days from the date of the instant order. It is observed that if the returns have been filed, there shall no necessity for filing again.

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

Pradip Kumar Kalita

Digitally signed by Pradip Kumar
Kalita
Date: 2026.02.12 18:42:53 +05'30'

JUDGE

Comparing Assistant