

GAHC040016562025

2025:GAU-AP:1112



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

Case No. : WP(C)/470/2025

Tai Tajik
Son of Late Tai Taa, Zoo Park, Itanagar, PO and SP Itanagar, Papum Pare District,
Arunachal Pradesh and carrying on a proprietorship business in the trade name of M/s
Jamoh Enterprises.

VERSUS

The Union of India and 2 Ors
represented by the Secretary, Govt of India, Ministry of Finance (Department of
Revenue) North Block, New Delhi.

2:The Commissioner of Goods and Service Tax
Age: 0
Occupation :
Itanagar
Zone-II
A Sector
Arunachal Pradesh.

3:The Superintendent of Goods and Service Tax
Age: 0
Occupation :
Itanagar
Zone-II
Itanagar
Papum Pare District
Arunachal Pradesh

Advocate for the Petitioner : Kamal Saxena, Eddie Payeng, Wanglak Wangsa, Moni Bori

Advocate for the Respondent : Marto Kato, DSGI

:::BEFORE:::
HON'BLE MR. JUSTICE KARDAK ETE

JUDGMENT (ORAL)

24.09.2025

Heard Ms. M. Bori, learned counsel for the petitioner. Also heard Ms. Y. Gao, learned counsel appearing on behalf of Mr. M. Kato, learned DSGI for respondent No. 1/Union of India and Mr. M. K. Boro, learned Standing Counsel CGST, for the respondent Nos. 2 & 3.

2. Aggrieved by the order dated 07.03.2022, issued by the Superintendent of Taxes, Itanagar Zone-II, whereby the GST registration of the petitioner has been cancelled, the present petition is filed.

3. Keeping in view of the fact that similar matters have already been disposed of by this Court, and as agreed to by the learned counsel for the parties, this writ petition is heard and disposed of at the motion stage.

4. The petitioner is a businessman, carrying on a business of hardware goods and groceries under the name and style of M/S Jamoh Enterprises with its principal place of business at Zoo Park, Itanagar, Papum Pare District, Arunachal Pradesh. The petitioner's firm has been registered under Goods and Service Tax Act, 2017 vide registration No. 12AECPT1019C5Z4 w.e.f. 20.02.2020.

5. It is the contention of the petitioner that he could not continue to run his business due to health and other pressing issues and consequently failed to file GST returns since the year 2022, for which a notice was issued to the petitioner for not furnishing the returns for a continuous period of more than a year. By the aforesaid notice, he was directed to furnish the return within 15 (fifteen) by suspending the GST registration of the petitioner with immediate effect. The petitioner contends that due to his bad health, he remain out of business and did not check his GST returns or his email account, and was unaware of the issuance of notice and, therefore, failed to submit his reply and to take necessary steps for filing the defaulted returns.

6. Vide impugned order dated 07.03.2022, the authority has cancelled the GST registration of the petitioner in view of non-response to the notice for payment of dues.

7. Ms. M. Bori, learned counsel for the petitioner, submits that since the order of cancellation of GST registration was passed on 07.03.2022 and the time limit of filing reply has already been lapsed and the Appellate Authority having not been vested with power and jurisdiction to condone the delay beyond one month after the expiry of three months, the petitioner having no other alternative has decided to approach this Court directly instead of preferring an appeal.

8. Ms. Bori, learned counsel for the petitioner, by referring to the order dated 04.04.2025, passed in WP(C)117(AP)/2025 (Shivan Dakpe Vs. Union of India

and Others), wherein the coordinate bench of this Court has passed conditional order by directing the respondent authorities to revoke the cancellation of the GST registration, subject to complete payment of all the dues, submits that the case of the petitioner is squarely covered by the above order.

9. Mr. M. K. Boro, learned Standing Counsel for the CGST, fairly submits that the present case is similar to the cases disposed of by this Court including the case of Shivan Dakpe (Supra).

10. I have considered the submissions of the learned counsel for the parties and also perused the material available on record.

11. The petitioner is a businessman, carrying his business under the name and style of M/S Jamoh Enterprises and in view of default in filing the GST returns, a Show Cause Notice was issued by the authorities. Thereafter, vide impugned order dated 07.03.2022, the GST registration of the petitioner has been cancelled with an observation that the cancellation of registration shall not affect the liability to pay tax and other dues.

12. Having considered the submissions of the learned counsel for the parties and the orders passed by this Court including the order dated 04.04.2025 in the case of Shivan Dakpe (Supra), I am of the considered view that the case referred to by the learned counsel for the petitioner squarely covers the case of the petitioner.

13. In view of the above, I am of the view that the petitioner is entitled to be

granted similar relief. Accordingly, this writ petition is disposed of with the following orders:

- (i) The Superintendent of Taxes, Itanagar Zone-II (respondent No.3), will intimate the petitioner with regard to his total statutory outstanding dues, if any, in the name of the petitioner having trade name of M/S Jamoh Enterprises, till the date of cancellation of the GST registration and any penalty/fine as may be found due as on the date of restoration of the GST registration so as to enable the petitioner to make payment of the entire statutory dues under CGST Act by the petitioner;
- (ii) The petitioner shall make the payment of the due within 25 (twenty five) days from the date of receipt of intimation; and
- (iii) Upon a proof of payment made within time allowed being submitted, the respondent No.3 will pass an appropriate order to revoke the order dated 07.03.2022, bearing reference No. ZA120322000437B, thereby, restore the GST registration of the petitioner.

14. With above order, the writ petition stands disposed of.

JUDGE

Comparing Assistant