

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 5099 of 2025

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DHARMESH DESHANI (OPC) PRIVATE LIMITED THROUGH MANAGING
DIRECTOR DHARMESH ATMARAM DESHANI

Versus

UNION OF INDIA & ORS.

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Appearance:

MR.AVINASH PODDAR(9761) for the Petitioner(s) No. 1
MS ANCHAL A PODDAR(13386) for the Petitioner(s) No. 1
GOVERNMENT PLEADER for the Respondent(s) No. 3,4,5
MR PRADIP D BHATE(1523) for the Respondent(s) No. 1
MR. ARCHIT P JANI(7304) for the Respondent(s) No. 2

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CORAM:**HONOURABLE MR. JUSTICE BHARGAV D. KARIA**
and
HONOURABLE MR.JUSTICE P. M. RAVAL

Date : 09/05/2025
ORAL ORDER

(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

1. Heard learned advocate Mr. Avinash Poddar for the petitioner and learned Assistant Government Pleader Mr. Shrunjal Shah for respondent Nos. 4 to 5.
2. Learned advocate Mr. Avinash Poddar has filed affidavit of the petitioner to place on record a copy of the Electronic Cash Ledger to demonstrate that though the petitioner has not filed GST Returns from September,2023 to December,2024, tax

liability has been duly computed by the petitioner based on the available record and transaction, and such liability has already been discharged by way of depositing the same in Electronic Cash Ledger by the petitioner. The said affidavit is ordered to be taken on record.

3. This petition is filed with the following prayers:

- “a. Issue writ of certiorari or any other appropriate writ, order or direction quashing and setting aside the impugned show cause notice dated 09.01.2024 in Form GST REG-17 and order dated 09.02.2024 in Form GST REG-19 issued by Respondent NO.5 which is marked as Annexure B and Annexure C.
- b. Issue writ of certiorari or any other appropriate writ order or direction quashing and setting aside the impugned order rejecting the application of revocation dated 04.04.2024 in REG-05 which is marked as Annexure B.
- c. Issue writ of certiorari or any other appropriate

writ, order or direction quashing and to set aside the order passed in Form APL-02 dated 13.11.2024 passed by Respondent No.04 which is marked as Annexure G.

d. Issue a writ of mandamus or writ in the nature of mandamus or any other writ, orders or directions, directing the respondents to forthwith restore the registration certificate of the petitioner.”

4. The basic contention of the petitioner is that the petitioner could not file GST returns for the prescribed period and as such, registration of the petitioner is cancelled by the respondent_pursuant to the show cause notice dated 09.01.2024 by order dated 09.02.2024 w.e.f. 30.09.2023 by invoking section 29(2)(c) of the GST Act as the petitioner has not filed returns thereafter.

5. Learned advocate Mr. Poddar submitted that the petitioner is ready and willing to file GST returns as the petitioner has already deposited the requisite tax along with interest through Electronic Cash Ledger as stated in the affidavit filed by the petitioner which can be verified by the respondent-authorities.

6. Learned AGP Ms. Shah, on the other hand, submitted that if the petitioner is permitted to file the GST returns as required under section 29(2)(c) of the GST Act, the respondent-authority shall process the same and determine the tax liability in accordance with the provisions of the Act after considering the deposit made by the petitioner in the Electronic Cash Ledger, as stated in the affidavit filed today.
7. Learned advocate Mr. Poddar for the petitioner submitted that if permitted, the petitioner shall file the pending GST Returns manually from 30.09.2023 till date within a period of two weeks from today.
8. Considering the above submissions that there is no other contention raised on behalf of the petitioner as well as the respondent and considering the fact that the petitioner has already deposited the outstanding tax with interest as if the returns would have been filed, in the interest of justice, the petitioner is permitted to file returns, as prayed for by the

respondent authority and if the same are in accordance with law and the petitioner is further directed to pay outstanding demand, if any raised by the respondent forthwith, then in that circumstances, the order of cancellation shall stands revoked.

The petition is accordingly disposed of. No order as to costs.

(BHARGAV D. KARIA, J)

(P. M. RAVAL, J)

JYOTI V. JANI

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: JYOTIBEN VINODKUMAR JANI(HC00213), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 16/05/2025 12:28:19