Serial No. 49
REGULAR CAUSE LIST

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR

WP(C) 221/2026
CM No. 538/2026

TAHIR AHMAD PANDITH **…Petitioner(s)**

Through: Mr. Zaffer Qadri, Advocate

Vs.

UT OF J&K AND OTHERS **...Respondent(s)**

Through: Mr. Zahid Qais Noor, GA. ,

CORAM:

HON'BLE THE CHIEF JUSTICE (ACTING)
HON'BLE MR. JUSTICE MOHD YOUSUF WANI, JUDGE

ORDER
20.07.2026

01. Pursuant to the show cause notice issued by State Taxes Officer Circle Baramulla-III (Sopore) Kashmir (STO) dated 29.01.2025, and having received no reply thereto from the petitioner, the order of cancellation of registration was passed by the STO on 21.02.2025.

02. The petitioner filed an appeal to challenge the order of cancellation of registration but the same was turned down on the ground that it was barred by limitation.

03. The petitioner has thus, invoked Article 226 of Constitution of India seeking *inter alia* a direction to the respondents to

restore his registration cancelled in terms of order dated 21.02.2025.

04. Similar cases have up come for consideration before this Court, wherein, subject to the petitioner's undertaking to deposit the tax and penalty along with interest in accordance with the provisions of Goods and Services Act, 2017, a direction has been issued to the competent authority to restore their registration.

05. The aforesaid orders have been passed on the concession given by the respondents that they would restore the registration of the defaulting dealers provided they comply with the law by submitting their returns and depositing the sales tax and other dues payable by them under the Act. Attention of this Court is also invited to an order dated 17.12.2025, passed by this Court in WP (C) No. 3156/2025.

06. Having heard learned counsel for the parties and perused the material available on record and also having regard to the fact that the case in hand is similar and identical to the cases mentioned above, this petition is disposed of by directing the petitioner to approach the competent authority for registration of his GST number within a period of seven days from today, whereupon the competent authority shall restore the GST TIN of the petitioner immediately, subject to the completion of all requisite formalities.

07. The petitioner shall file all the pending returns and deposit the taxes and penalty along with interest within a period of seven days after restoration of the registration. In the event, the needful is not done by the petitioner within the stipulated period, this order shall be seized to be in operation and registration shall continue to remain cancelled.

08. Disposed of.

(Mohd Yousuf Wani)
Judge

(Sanjeev Kumar)
Chief Justice (Acting)

<u>SRINAGAR:</u>
20.07.2026
"S. Nuzhat"