



**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

CJ Court

Case : WP(C) No. 2334/2022

Chander Posh

..... Appellant/Petitioner(s)

Through: Mr. Piyush Gupta, Advocate

Vs

UT of J&K and others

..... Respondent(s)

Through: Ms. Monika Kohli, Sr.AAG

**CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJNESH OSWAL, JUDGE**

ORDER

11.02.2026

Ms. Monika Kohli, learned Senior AAG, at the outset, has shared with us a copy of the communication dated January 30, 2026 vide which Dy. Commissioner, State Taxes (Judicial) has indicated that the order of cancellation of registration dated October 21, 2019, has since been revoked by the STO Circle "O", Jammu vide order dated April 06, 2023. However, the registration certificate of the petitioner's firm has again been cancelled vide a separate order dated May 06, 2023, for, the petitioner had failed to file returns from 2022-23 onwards. Copy of the said communication is retained on record and marked as 'X'

Faced with this, learned counsel for the petitioner, as always, fairly submits that nothing substantive survives in the present petition and the same be disposed of as having been rendered infructuous. However, the petitioner, if so advised, would assail the order dated May 06, 2023 in an appropriate proceedings.

Disposed of as infructuous.

**(RAJNESH OSWAL)
JUDGE**

**(ARUN PALLI)
CHIEF JUSTICE**

Jammu
11.02.2026
AKHILESH