

**IN THE HIGH COURT OF MANIPUR  
AT IMPHAL**

**WP(C) No. 16 of 2026 with  
MC(WP(C) No. 17 of 2026**

Mohamad Angou

.....Petitioner/s

- Versus -

Union of India & 3 Ors.

.... Respondent/s

BEFORE  
**HON'BLE MR. JUSTICE A. GUNESHWAR SHARMA**

**Order**

**13.01.2026**

[1] Heard Mr. FA Khalid, learned counsel for the petitioner.

[2] The petitioner is aggrieved by the order dated 29.10.2025 passed by the Deputy Commissioner cancelling his GST registration. It is also stated that as per the Act, the petitioner has to approach to GST appellate tribunal at Guwahati under Section 112(i) of the CGST Act, 2017. It is stated that GST appellate tribunal is operationalized and in the circumstances, the petitioner approached this Court by way of the present writ petition.

[3] Issue notice.

[4] Mr. Ch. Anthony, learned counsel accepts notice on behalf of Mr. Th. Sanachouba, learned standing counsel for the respondents.

[5] Mr. Ch. Anthony, learned counsel for the respondent, prays for two weeks' time for filing counter affidavit.

[6] List this case on 04.02.2026.

**JUDGE**

*Kh. Joshua Maring*