# HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 21651/2025

Dinesh Godara, Aged About 27 Years, Plot No. 14 - 15, Hanuman Colony, Saran Nagar C Road, Near Bharat Women College, Digadi, Jodhpur, Rajasthan, 342001

----Petitioner

Versus

1. The Union Of India, Through Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi - 110001.
2. The Gst Council, Through The Chairman, Secretariat, 5Th Floor, Tower Ii, Jeevan Bharati Building, Janpath Road, Connaught Palace, New Delhi - 110001.
3. The Assistant Commissioner, Circle A, Jodhpur I, Ward Ii, Rajasthan.

----Respondents

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| For Petitioner(s) | : | Mr. Aman Rewari, through VC for<br>Mr. Parasmal Chopra<br>Ms. Shashi Vaishnav<br>Mr. Gourang Deora for<br>Mr. Dinesh Kumar Joshi |
| For Respondent(s) | : | Mr. Rajat Arora with<br>Mr. Lucky Rajpurohit |

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**HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA**

**HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU**

**Order**

**25/02/2026**

1 This is a writ petition challenging the order dated 29.10.2024 passed by the Assistant Commissioner, Circle-A, Jodhpur-I, Ward-II, whereby the GST Registration of the petitioner was cancelled with effect from 31.01.2023.

2. Learned counsel for the petitioner submits that the show cause notice proposing cancellation of petitioner’s GST

Registration does not mention that the registration shall be cancelled with retrospective effect and further it also does not spell out the specific reasons for issuing the show cause notice. It is further submitted that the order of cancellation of GST Registration with retrospective effect has been passed wrongfully and the same ought to be quashed. Learned counsel further submits that the petitioner had filed an appeal before the appellate authority, which was dismissed on the ground of limitation.

3. Having considered the submissions and perused the documents on record, we find that the show cause notice for cancellation of GST Registration was issued to the petitioner on 13.08.2024, wherein it was stated that the petitioner had failed to furnish returns for a continuous period of six months in terms of Section 39 of the Central Goods and Service Tax Act, 2017 (in short 'the CGST Act, 2017'). As no reply was submitted to the show cause notice, the GST Registration has been cancelled with effect from 31.01.2023.

4. The impugned order dated 29.10.2024 very specifically mentions that the petitioner is required to furnish all pending returns, including returns under sub-section (1) of Section 39 of the CGST Act, 2017. However, it is apparent that the petitioner has not submitted the pending returns even thereafter. The appeal was filed belatedly. With regard to limitation, it has been settled under Section 107 of the CGST Act, 2017, which provides that any person aggrieved may appeal within three months, however, there is no power available with the appellate authority to condone the delay beyond the period prescribed under Section 107(2) of the

CGST Act. Thus, we do not find any reason to interfere with the order of the appellate authority.

5. On merits also, we find that the show cause notice has been served but the petitioner has not filed any reply to it. Therefore, no case for interference with the cancellation order is made out.

6. The writ petition is, therefore, dismissed.

7. All pending applications, if any, stand disposed of.

**(BALJINDER SINGH SANDHU),J** **(SANJEEV PRAKASH SHARMA),ACJ**

48-Arjun/-