



IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL
THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA
AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

Writ Petition (M/B) No.483 of 2026

10th June, 2026

Geeta Devi

-----Petitioner

Versus

State of Uttarakhand and Others

----Respondents

Presence:-

Mr. Pooran Singh Rawat and Mr. Abhishek Singh Rawat, learned counsel for the petitioner.

Ms. Puja Banga, learned Standing Counsel for the State of Uttarakhand through V.C.

JUDGMENT : (per Mr. Manoj Kumar Gupta C. J.)

1. Heard learned counsel for the parties.
2. The present writ petition has been filed praying for the following relief:

"i) Issue a writ of certiorari quashing the impugned order dated 19.02.2025 (Annexure No.5, Page No.35-39), impugned order dated 25.06.2025 (Annexure No.7, Page No.42-44) and Impugned order dated 09.02.2026, (Annexure No.10, Page No.47-50) passed by State Tax Officer Almora, Sector-1, Haldwani Uttarakhand.

ii) Issue a writ, order or direction in the nature of mandamus directing the respondents to forthwith revive the GST registration No.05BNDPD8576R1ZB of the petitioner."

3. Learned counsel for the petitioner states that the petitioner would apply for revocation of the order cancelling the GST registration and the same may be directed to be considered.



4. Ms. Puja Banga, learned counsel for the revenue has no objection to the same.

5. Learned counsel for the petitioner also states that the petitioner would challenge the order dated 19.02.2025 and the order passed on his rectification application by filing appeal.

6. In view of the same, the writ petition is disposed of as withdrawn with liberty to the petitioner to apply for revocation of the order cancelling GST registration and to avail the remedy of appeal against the order passed under Section 73 of the Act and on the rectification application.

7. Pending application, if any, also stands disposed of.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 10.06.2026
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