



2026:UHC:4643-DB

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.482 of 2026

10th June, 2026

M/s Lavi Traders

-----Petitioner

Versus

Superintendent, Sector-4, Central Goods and Service Tax
Department, Udham Singh Nagar, Uttarakhand

----Respondent

Presence:-

Mr. Akshay Agrawal, learned counsel for the petitioner through
V.C.

Ms. Ridhi Joshi, learned counsel holding brief of Mr. Shobhit
Sahari, learned counsel for the respondent.

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

1. The petitioner has assailed the order dated 30.05.2024 cancelling the GST registration of the petitioner firm on the ground that it has failed to file the returns within prescribed period.

2. Learned counsel for the petitioner submits that in identical facts and circumstances in WPMB No.39 of 2025 a Co-ordinate Bench has permitted the petitioner therein to file application for revocation of the cancellation order and subject to deposit of unpaid tax along with interest and penalty, the competent authority has been directed to decide the application for



revocation of the cancellation order. The operative part of the order passed in the said writ petition is as follows:

"8. Accordingly, present writ petition is disposed of by permitting petitioner to move an application for revocation of the cancellation order. If he makes such application within two weeks from today and also furnishes all the pending returns and deposits unpaid tax along with interest and amount of penalty, the Competent Authority shall consider the petitioner's prayer for revocation as per law within four weeks from the date of receipt of such application."

3. It is urged that similar liberty may be granted to the petitioner.

4. Learned counsel for respondent has no objection in case the present writ petition is disposed of in the same terms.

5. Accordingly, the writ petition is disposed of in the same terms as WPMB No.39 of 2025.

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

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 10.06.2026

ss