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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/1216/2026

M/S APURBA ENTERPRISE AND ANR
A SOLE PROPRIETORSHIP FIRM REPRESENTED HEREIN BY SHRI MANU
RAY, SON OF DHIREN RAY AND HAVING ITS OFFICE AT 82/101,
BISHNUPUR, HENGRABARI, GUWAHATI- 781036, DISTRICT- KAMRUP
METRO, ASSAM

2: SHRI MANU RAY
SON OF DHIREN RAY
RESIDENT OF HOUSE NO. 316
WARD NO. 51
BISHNU PATH
BARBARI
P.O.- HENGRABARI
P.S.- DISPUR
GUWAHATI- 781036 DISTRICT- KAMRUP METRO
ASSAM

VERSUS

THE STATE OF ASSAM AND 8 ORS
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE
GOVERNMENT OF ASSAM, FINANCE AND TAXATION DEPARTMENT,
DISPUR, GUWAHATI-781006, ASSAM.

2:THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR
GUWAHATI-781006
ASSAM

3:THE JOINT COMMISSIONER OF STATE TAXES (APPEALS)
ASSAM
KAR BHAWAN

DISPUR
GUWAHATI-781006
ASSAM

4:THE ASSISTANT COMMISSIONER OF STATE TAXES
GUWAHATI C7
KAR BHAWAN
DISPUR
GUWAHATI-781006
ASSAM

5:THE DEPUTY COMMISSIONER OF STATE TAXES
GUWAHATI C7
KAR BHAWAN
DISPUR
GUWAHATI-781006
ASSAM

6:THE COMMERCIAL TAX OFFICER (SUPERINTENDENT OF TAXES)

GUWAHATI C7
KAR BHAWAN
DISPUR
GUWAHATI-781006
ASSAM

7:THE SECRETARY
WOMEN AND CHILD DEVELOPMENT DEPARTMENT
GOVERNMENT OF ASSAM
DISPUR
GUWAHATI-781006
ASSAM

8:THE DIRECTOR
WOMEN AND CHILD DEVELOPMENT DIRECTORATE
M.G. ROAD
UJAN BAZAR
GUWAHATI- 781001
ASSAM

9:THE SUPERINTENDENT (I/C)
HOME OF DESTITUTE WOMEN AND HELPLESS PERSONS
BAMUNIGAON
BOKO
KAMRUP RURAL
PIN- 781141
ASSA

Advocate for the Petitioner : MR. D J KAPIL, MR. A BHATTACHARJEE

Advocate for the Respondent : GA, ASSAM, SC, FINANCE AND TAXATION

**BEFORE
HONOURABLE MR. JUSTICE ANJAN MONI KALITA**

ORDER

Date : 25.03.2026

Heard Mr. D. J. Kapil, learned counsel appearing on behalf of the petitioners. Also heard Mr. B. Choudhury, learned Standing Counsel, representing the Finance and Taxation Department.

2. The instant writ petition has been filed by the petitioners, challenging the cancellation of GST registration of the petitioners, vide order dated 07.12.2019, passed under Section 29 of the CGST/AGST Act, 2017 and the consequential withholding of legitimate contractual dues of the petitioners by the respondent authorities.

3. The petitioner no. 1 is a sole proprietorship concern carrying on business under the name and style of "M/s Apurba Enterprise", represented by its sole proprietor, the petitioner no. 2 herein. The petitioner no. 2 is a small-time contractor earning his livelihood by undertaking minor contractual and supply works under various departments of the Government of Assam from time to time and is an assessee under the provisions of the Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017.

4. The petitioners' case is that after obtaining GST registration in the year 2019, the petitioner no. 2 engaged the services of a Tax Consultant for the purpose of ensuring timely filing of statutory returns and payment of Goods and Services Tax in respect of the proprietorship concern, namely, M/s Apurba Enterprises. Pursuant

thereto, GST liabilities were duly discharged and returns were filed for the initial period following the registration of the proprietorship concern. However, thereafter, the petitioner no. 2 lost contact with the said Tax Consultant and was under the bona fide belief that necessary statutory compliances were being attended to. However, on 07.11.2019, a show-cause notice in Form GST REG-17 was issued proposing cancellation of the GST registration of the petitioners on the allegation of non-filing of returns for a continuous period of six months. After receipt of the show-cause notice, the Tax Consultant engaged by the petitioner submitted a reply on 15.11.2019. However, without affording any further opportunity of hearing or permitting submission of detailed clarification, the respondent authority proceeded to pass the impugned order ZA181219010115X dated 07.12.2019, cancelling the GST registration of the petitioners. The petitioners' case is that due to the anti-CAA protest in Assam and Covid-19 pandemic as well as various other unavoidable circumstances prevailing at that point of time, the petitioners could not take effective steps to contest the proposed action for cancellation of registration by the respondent authorities.

5. It is contended that due to certain miscommunications with the Tax Consultant and not really understanding the effect of the show-cause notice as well as the cancellation of the GST registration, the petitioners could not effectively contest the aforesaid show-cause notice at that time and therefore, the GST registration has been cancelled. However, it is contended that at present, the petitioners are ready and very much willing to pay all the liabilities which are pending due against the petitioners. However, since there is a delay in approaching the respondent authorities, the petitioner have approached this Hon'ble Court for proper relief.

6. The learned counsel appearing for the petitioners submits that in the meantime, the petitioners have executed certain work with the Government and

due to non-availability of the GST registration, the petitioner no. 2 is facing lot of problems. He submits that the petitioners are ready and willing to comply with the formalities required as per proviso to sub-rule (4) of Rule 22 of CGST, 2017. He further submits that in similar cases, this Hon'ble High Court has already passed orders for restoration of such GST registration. In this connection, he has referred to the case of ***Mrs. Bobismrita Chetia Gogoi Vs. The Union of India and Others, (WP(C) No. 956/2026)***, decided on **20.02.2026**.

7. It is seen that as per Section 29(2)(c) of the Act of 2017, an officer, duly empowered, may cancel the GST registration of a person from such date, including any retrospective date, as he deems fit, where any registered person, has not furnished returns for a continuous period of 6(six) months. Rule 22 of the CGST Rules, 2017, has laid down the procedure for cancellation of the registration and the same being relevant is quoted herein below: -

“Rule 22 : Cancellation of Registration

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule [1] shall be furnished in FORM REG-18 within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application submitted under Rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule

(1), (or under sub-rule (2A) of Rule 21A) cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing

him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of Section 29.

(4) Where the reply furnished under sub-rule (2) (or in response to the notice issued under sub-rule (2A) of Rule 21A) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20 : Provided that where the person instead of replying to the notice served under sub rule (1) for contravention of the provisions contained in Clause (b) or Clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20.

(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself."

8. Rule 22(4) of 2017, makes it clear that if a person, who has been served with a show-cause notice, under Section 29(2)(c) of the Act, is ready and willing to furnish all the pending returns and to make full payment of the tax itself along with applicable interest, late fee, the officer, duly empowered, can drop the proceedings and pass an order in the prescribed Form, i.e., Form GST REG-20. It is also seen from the aforementioned case relied by the petitioner that similar power is there with the concerned officer and the same can be resolved by adopting to Rule 22(4) of the Act of 2017.

9. Taking into account of the fact that the GST registration of the petitioner has been cancelled under Section 29(2)(c) of the Act, 2017, for the reason that the petitioners did not submit GST returns for the period of 6(six) months and more and the provisions contained in the proviso to sub-rule (4) of Rule 22 of the CGST Act, 2017 and cancellation of registration entails serious civil consequences, this Court is of the considered view that in the event of the petitioners approach the

officer, duly empowered, by furnishing all pending returns and making full payment of the tax dues, along with all applicable interest and late fee, the officer, duly empowered, to consider the case of the petitioners and to drop the proceeding and pass an appropriate order in the prescribed form. Therefore, in view of the aforesaid provision as well as the case of *Mrs. Bobismrita Chetia Gogoi (supra)*, this Court is of the considered view that the petitioners' case should be considered by the respondent authorities with due empathy and do the needful for restoration of his GST registration.

10. Accordingly, this instant writ petition is disposed of by directing the respondent authorities to consider the case of the petitioner on receipt of an application and all the documents from the petitioners seeking restoration of his GST registration within a period of 2(two) months.

11. It is also observed that if the petitioners submit such an application and complied with all the requirements as provided in proviso to Rule 22(4) of the Act, the concerned authority shall consider the application of the petitioner for restoration of his GST registration in accordance with law and shall take necessary steps for restoration of GST registration of the petitioners as expeditiously as possible.

12. It is also made clear that that the petitioners shall be liable to make payment of all the arrears, i.e., tax, penalty, interest and late fee.

13. Since there is a delay by the petitioners in approaching the Court, the condonation of the delay in the instant case, shall not be taken as a precedent.

14. In view of the aforesaid directions, the instant writ petition is disposed of.

JUDGE

Comparing Assistant