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RP-2479-2025

IN THE HIGH COURT OF MADHYA PRADESH  
AT INDORE

BEFORE

HON'BLE SHRI JUSTICE VIVEK RUSIA

&amp;

HON'BLE SHRI JUSTICE BINOD KUMAR DWIVEDI

ON THE 16<sup>th</sup> OF JANUARY, 2026REVIEW PETITION No. 2479 of 2025

*M/S VANSH TRADING COM. THROUGH PROPRIETOR RAVI  
ARVIND YADAV*

*Versus*

*THE STATE OF MADHYA PRADESH AND OTHERS*

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Appearance:

*Shri Aditya Goyal - Advocate for the petitioner.*

*Shri Rahul Sethi - Additional Advocate General for the  
respondent/State.*

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ORDER

*Per. Justice Vivek Rusia*

1. Petitioner has filed this present review petition seeking review of the order dated 5.8.2025, whereby the Writ Petition No.10600/2025 was dismissed with liberty to approach the GST Tribunal within 30 days from the date of starting of Tribunal.

2. Learned counsel for the petitioner submits that the GST Tribunal has not started functioning. Only the appointments of Judicial Members have been made but there is no technical members at present. Identical writ petitions are pending for consideration. It is also submitted that the petitioner's GST registration has been cancelled, therefore, the petitioner is



not in a position to run the business. Therefore, the order be recalled and the writ petition be entertained on merit.

*We have heard the learned counsel for the parties.*

3. The registration of the petitioner was cancelled under Section 29(2) (e) of CGST Act i.e. registration obtained by means of fraud, wilful mis-statement or suppression of fact. After the enquiry the bogus invoices, built, e-way bills were found but actually the goods were not found to be transferred. Vide order dated 10.9.2024 registration was cancelled and thereafter the appeal was dismissed on 19.2.2025. The petitioner may obtain another GST registration to continue his business. The Tribunal is going to be started soon. At some places the filing has also been started. In the official website of the GST Tribunal advisory for e-filing has been uploaded. The site is also showing pendency of 3290 total registered cases and 262 e-filed appeals. Therefore, for this short duration no case for review is made out.

4. In view of the above, the review petition is **dismissed**.

(VIVEK RUSIA)  
JUDGE

(BINOD KUMAR DWIVEDI)  
JUDGE