

GAHC010215352022



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

**Case No. : WP(C)/6828/2022**

BHASKAR JYOTI GOGOI  
SON SRI UPENDRA NATH GOGOI, R/O NA-CHEREKAPAR, HATIMURIA  
GAON, P.O. AND P.S.-CHEREKAPAR, DIST- SIVASAGAR, ASSAM, PIN-785640

VERSUS

UNION OF INDIA AND 3 ORS  
REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF INDIA,  
DEPARTMENT OF FINANCE

2:THE PRINCIPAL COMMISSIONER OF CENTRAL GOODS AND SERVICE  
TAX  
GST BHAWAN  
KEDAR ROAD  
GUWAHATI-781001  
ASSAM

3:THE ASSISTANT COMMISSIONER  
CENTRAL GOODS AND SERVICE TAX  
DIBRUGARH DIVISION  
DIST- DIBRUGARH  
ASSAM

4:THE SUPERINTENDENT  
CENTRAL GOODS AND SERVICE TAX  
SIVASAGAR  
DIST- SIVASAGAR  
ASSA

**Advocate for the Petitioner : MR. A K GUPTA**

**Advocate for the Respondent : DY.S.G.I.**

**BEFORE**  
**HONOURABLE MR. JUSTICE ACHINTYA MALLA BUJOR BARUA**

**O R D E R**

**31.10.2022**

Heard Mr. RS Mishra, learned counsel for the petitioner, Mr. SC Keyal, learned counsel for the respondents in the GST and Ms. K Phukan, learned counsel for the respondent No. 1.

2. The petitioner is an assessee under the CGST Act, 2017 bearing registration No. 18AGCPG5972D2ZG. Having not filed their returns continuously from September, 2020 to December 2020, the GST registration of the petitioner was cancelled by the order dated 19.01.2021. Being aggrieved, this writ petition is instituted.

3. Having taken note of the facts and circumstances in which the GST registration of the petitioner was cancelled, we find no infirmity on the action of the respondent authorities. The petitioner having not filed the returns is also to be understood that they have not paid the required taxes for the given period for which they were liable to pay the tax. But at the same time, we are also of the view that if an assessee at one point of time does not pay the taxes in the required manner, it cannot be a situation that he will be perennially disabled from conducting any further business by refusing to either revoke or grant the assessee a fresh GST registration number.

4. Accordingly, the petitioner to approach the Principal Commissioner, CGST, Guwahati, who shall verify from the records the exact amount of tax, the interest as well as the penalty that the petitioner is required to pay for having

not filed their earlier returns and not having paid the taxes. Upon evaluating the required amount to be paid by the petitioner and the aforesaid amount being paid by the petitioner, the Principal Commissioner, CGST shall do the needful to issue a fresh GST registration to the petitioner, so that he can further continue with the business activities. The fresh registration be issued to the petitioner within a period of one month from the entire dues being cleared by the petitioner as may be assessed by the Principal Commissioner, CGST.

The writ petition is disposed of as indicated above.

**JUDGE**

**Comparing Assistant**