

Hon'ble Ravindra Maithani, J.

Mr. Rohit Arora, Advocate for the petitioner appeared through video conferencing.

Mr. Tarun Lakhera, Brief Holder for the respondent.

The challenge is made to an order cancelling GST registration of the petitioner.

Heard learned counsel for the parties and perused the record.

Learned counsel for the petitioner would submit that the petitioner could not pay dues for six months, therefore, the GST registration was cancelled. But, he would submit that now, all the dues along with penalty have been paid. He would also submit that a similar matter has already been decided by this Court on 25.08.2023 in Writ Petition (M/S) No.2309 of 2023, MS Kamal Coating Experts GSTIN Vs. Commissioner State Goods and Services Tax Commissionerate and another ("the petition"). He would submit that instant petition may be decided in terms of order dated 25.08.2023, passed in the petition.

Learned State counsel would submit that the matter is squarely covered by the order dated 25.08.2023, passed in the petition.

The Court takes on record the statement given by the State counsel.

Instant petition is decided in terms of the judgment and order dated 25.08.2023, passed in Writ Petition (M/S) No.2309 of 2023, MS Kamal Coating Experts GSTIN Vs. Commissioner State Goods and Services Tax Commissionerate and another.

(Ravindra Maithani, J.)

31.10.2023

Sanjay