

No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGES'S ORDERS
			<p>WPMS No.1350 of 2024 <u>Hon'ble Manoj Kumar Tiwari, J.</u></p> <p>Mr. Mohit Maulekhi, Brief Holder for the State of Uttarakhand/petitioner. Ms. Sakshi Singh, Advocate, holding brief of Mr. Shobhit Saharia, Advocate for the respondents.</p> <p>2. This writ petition is directed against the order dated 03.03.2023 passed by respondent no.3, whereby G.S.T. registration of the petitioner has been cancelled on the ground of non-filing of G.S.T. returns for six consecutive months. The explanation offered by petitioner is that, due to communication gap between petitioner and his tax consultant, the G.S.T. returns could not be filled.</p> <p>3. Learned counsel for the petitioner relies upon a judgment dated 04.04.2024 rendered by this Court in WPMS No.850 of 2023 and he submits that present writ petition may be decided in terms of the said judgment.</p> <p>4. Learned counsel for the respondents fairly submits that since the controversy involved in this writ petition is identical to the one decided in aforesaid writ petition, therefore, she has no objection, if this writ petition is decided in terms of judgment dated 04.04.2024 rendered in WPMS No.850 of 2023.</p>

			<p>5. In view of consensus between the parties that matter is covered by the order passed in Writ Petition No. 424 of 2024 (M/S), present writ petition is also decided in terms of the said order. Petitioner shall be at liberty to move an application for revocation of cancellation order under Section 30 of Central GST Act, within two weeks. With his application, petitioner shall also furnish all the GST returns which he failed to submit and he will also deposit the outstanding dues of Goods and Service Tax with his application. If he makes the application within stipulated time, the competent authority shall consider petitioner's application and pass appropriate order, as per law, within four weeks thereafter.</p> <p style="text-align: right;">(Manoj Kumar Tiwari, J.) 24.05.2024</p> <p>Arpan</p>
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