



2024:UHC:7055

HIGH COURT OF UTTARAKHAND AT NAINITAL

Writ Petition (M/S) No. 2386 of 2024

25 September, 2024

M/s Corbett Yatra Tour And Travels

--Petitioner

Versus

Commissioner Center Goods And Service Tax Dehradun
2: Superintendent Center Goods And Service Tax

--Respondent

Presence:-

Mr. Sanjeev Kumar Agarwal and Mr. Faizul Haque, learned counsel for the petitioner.

Ms. Sakshi Singh, learned counsel holding brief of Mr. Shobhit Saharia, learned counsel for the respondents.

Hon'ble Pankaj Purohit, J.

Petitioner is a proprietorship firm which runs a business under the name and style 'M/s Corbett Yatra Tour & Travels'. Petitioner is a travelling agency which is registered under the Central Goods and Service Tax Act, 2017 (for short "the CGST Act, 2017").

2. The registration of the petitioner has been cancelled by respondent no.2 vide order dated 11.09.2023 for non filing of the GST return for a continuous period of six months.

3. Learned counsel for the petitioner contends that now the petitioner is ready to make the payment towards GST return for a period of six months as well as



the penalty, if any, imposed by the respondent-department.

4. Petitioner has sought the following reliefs:-

“(i) Issue a writ of certiorari quashing the order dated 11.09.2023 passed by the respondent no.2, whereby the petitioner’s GST Registration has been cancelled (annexure no.1 to the writ petition), as petitioner is ready to pay all the balance tax, interest on it and late fee, if any.

“(ii) Issue a writ, order or direction in the nature of mandamus permitting the petitioner to prefer an application U/S 30 of the SGST Act, 2017 for filing an application for revocation of the cancellation of the GSTIN 05NTKPA5504RIZH of the petitioner and may further direct the respondent no.2 to consider the application of the petitioner in accordance with law.”

5. Learned counsel for the petitioner submits that identical controversy has been decided by this Court in WPMS No.2285 of 2024.

6. The said submission of learned counsel for the petitioners has not been opposed by learned counsel for the respondents.

7. In view of the consensus between the parties, the matter is covered by the order passed in WPMS No.2285 of 2024, the present writ petition is also decided in terms of the said order. The petitioner shall be at liberty to move an application for revocation or cancellation of the order under Section 30(2) of the CGST Act, 2017, within two weeks.

8. With this application, the petitioner shall also furnish all the GST returns, which he fails to submit and



2024:UHC:7055

he will also deposit the outstanding tax and dues of the goods and service tax with his application. If he makes such an application within stipulated period, the Competent Authority shall consider petitioner's application and pass appropriate order as per law, within four weeks thereafter.

9. Accordingly, the writ petition stands disposed of.

10. Pending application, if any, stands disposed of.

(Pankaj Purohit, J.)
25.09.2024

AK