



( 1 )

WP 1464.26

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
BENCH AT AURANGABAD

WRIT PETITION NO. 1464 OF 2026

ATLAS STEEL  
(Reg. no. 27AKVPM1671L1ZF)  
Through its Proprietor,  
Mujeebuddin Qairuddin Mohd.  
Age 54 yrs. Occ. Business  
r/o Plot no. 27, Rahim Nagar,  
Jaswantpura, near Azad Chowk,  
Shahaganj, Aurangabad.

.... PETITIONER

VERSUS

1. The Commissioner  
State GST Bhavan,  
Railway Station Road  
Aurangabad.
2. The Dy. Commissioner  
State Tax (Appeal)  
Aur.-VAT-E-001,  
Railway Station Road, Aurangabad.
3. The State tax Officer,  
Aurangabad  
Railway Station Road, Aurangabad

.... RESPONDENTS

.....

Mr. Alok Sharma, Advocate for the Petitioner  
Mrs. R.P. Gaur, AGP for the Respondents

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CORAM : NITIN B. SURYAWANSHI &  
VAISHALI PATIL JADHAV, JJ.  
RESERVED ON : 18.04.2026  
PRONOUNCED ON : 27.04.2026

**JUDGMENT :- (Per: Vaishali Patil-Jadhav, J.)**

1. Rule. Rule made returnable forthwith. Heard finally by the consent of the parties.

2. By this petition, the Petitioner is seeking following reliefs:

- B) *That the Hon'ble Court may quash and set aside the order dt. 17.08.2022 and permit the petitioner to file the return.*
- C) *That the order in Appeal bearing reference no. 27AKVPM1671L1ZF dt. 19.06.2025 passed by Commissioner (Appeal) may kindly be quashed and set aside.*
- D) *That, the Hon'ble Court may kindly restore the petitioner registration w.e.f. 22.01.2022.*

3. In support of the petition, the Petitioner relies on the following decisions:

- i. Rohit Enterprises V/s. The Commissioner State GST; 2023 (2) TMI-759 Bom HC.
- ii. M/s. Sambhaji Multi Services V/s. The Commissioner State GST; 2024 (7) TMI 804 – Bom HC.
- iii. Mafatlal Industries Ltd. V/s. Union of India; (1997) 5 SCC 536.
- iv. Superintending Engineer/Dehar Power House Circle Bhakra Beas Management Board (PW) Slapper & Anr. V/s. Excise and Taxation officer, Sunder Nagar/Assessing Authority; (2019) 13 SCR 534.



4. Learned AGP strenuously opposed the petition stating that there is a delay of 877 days i.e. more than two years in filing the appeal and the Deputy Commissioner has no authority to condone the delay. Therefore, no fault can be found with the impugned order.

5. This Court in similar facts in Rohit Enterprises (supra) has observed as follows:

*“5. The petitioner filed appeal under section 107 of the Maharashtra Goods and Service Tax Act, 2017 challenging cancellation of registration. It was registered as Appeal No. DCST/Apl./E-001/GST-Revocation/2022-2023/B-619. The Dy. Commissioner/State Tax (Appeal), Aurangabad Division rejected the appeal on the ground of limitation that the appeal has been submitted beyond the prescribed period provided under section 107 (1) and 107 (4) of the MGST Act, 2017.*

*9. In our view, the provisions of GST enactment cannot be interpreted so as to deny right to carry on Trade and Commerce to any citizen and subjects. The constitutional guarantee is unconditional and unequivocal and must be enforced regardless of shortcomings in the scheme of GST enactment. The right to carry on trade or profession cannot be curtailed contrary to the constitutional guarantee under Art. 19(1)(g) and Article 21 of the Constitution of India. If the person like petitioner is not allowed to revive the registration, the state would suffer loss of revenue and the ultimate goal under GST regime will stand defeated. The petitioner deserves a chance to come back into GST fold and carry on his business in legitimate manner.*



10. *There is one more aspect as far as the issue regarding limitation in filing the appeal under Section 107 of MGST Act is concerned. Indeed the Deputy Commissioner of State Tax has no power to condone the delay beyond 30 days. But then one cannot overlook the aspect of provisions stipulating limitations. The objective is to terminate the lis and not to divest a person of the right vested in him by efflux of time.*

11. *Since it is merely a matter of cancellation of registration, the question of limitation should not bother us since it cannot be said that any right has accrued to the State which would rather be adversely affected by cancellation.*

12. *In this regard, a reference can be made to the judgment of the Supreme Court in the case of Mafatlal Industries Ltd. Vs Union of India reported in (1997) 5 SCC 536. The supreme court observed that the jurisdiction of the High Court under Art. 226 of the Constitution of India or Supreme Court under Article 32 cannot be restricted by the provision of any Act to bar or curtail remedies. True that while exercising the constitutional power, the Court would certainly take note of legislative intent manifested in the provisions of the Act and would exercise jurisdiction consistent with the provisions of enactment. The constitutional Courts in exercise of such powers cannot ignore law nor can it override it”*

6. This decision is followed by Co-ordinate Bench of this Court in Shri Ganesh Majoor Sahkari Sanstha Limited V/s. The Union of India; 2024



(12) TMI 57 Bom HC. The decision of Coordinate Bench is binding on us.

Writ Petition therefore deserves to be allowed.

7. In other decisions relied upon by the Petitioner similar view is taken, however, different reliefs are granted in the facts of those cases.

8. In the result, Writ Petition is allowed. Order dated 17.08.2022 cancelling the GST registration of the Petitioner passed by the State Tax Officer and the order dated 19.06.2025 passed by the Deputy Commissioner of State Tax, Aurangabad (Appeal No. Ref. No.ZD270625079993N) are quashed and set side.

9. We hold that the registration no. GSTIN 27AKVPM1671L1ZF in the name of Petitioner is valid from 22.01.2022 onwards subject to the condition that the Petitioner files up to date GST returns and deposits, entire pending dues along with applicable interest, penalty, late fees in terms of Rule 23(1) of the MGST Rules 2017.

10. Rule is made absolute in the above terms.

**[VAISHALI PATIL JADHAV, J.]**

**[ NITIN B. SURYAWANSHI, J.]**