



HIGH COURT OF UTTARAKHAND AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI MANOJ KUMAR GUPTA, C.J.

AND

HON'BLE SRI JUSTICE SUBHASH UPADHYAY, J.

24th February, 2026

Writ Petition (M/B) 107 of 2026

M/S Maa Purnagiri Stones -----Petitioner

Versus

Commissioner, State Goods and Services Tax,
Commissionerate, Dehradun, Uttarakhand

-----Respondents

Presence:-

Shri M.S. Bisht, learned counsel for the petitioner.

Shri Shobhit Saharia, learned counsel for the respondents.

JUDGMENT: (per Manoj Kumar Gupta, C.J.)

1. The petitioner has assailed the order dated 05.09.2024 cancelling the GST registration of the petitioner firm on the ground that it had failed to file the returns within prescribed period.

2. Learned counsel for the petitioner submits that in identical facts and circumstances in WPMB No.39 of 2025 a Co-ordinate Bench has permitted the petitioner therein to file application for revocation of the cancellation order and subject to deposit of unpaid tax along with interest and penalty, the competent authority has been directed to decide the application for



revocation of the cancellation order. The operative part of the order passed in the said writ petition is as follows:

"8. Accordingly, present writ petition is disposed of by permitting petitioner to move an application for revocation of the cancellation order. If he makes such application within two weeks from today and also furnishes all the pending returns and deposits unpaid tax along with interest and amount of penalty, the Competent Authority shall consider the petitioner's prayer for revocation as per law within four weeks from the date of receipt of such application."

3. It is urged that similar liberty may be granted to the petitioner.

4. Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand appearing through V.C. has no objection in case the present writ petition is disposed of in the same terms.

5. Accordingly, the writ petition is disposed of in the same terms as WPMB No.39 of 2025.

6. Pending application, if any, also stands disposed of.

(MANOJ KUMAR GUPTA, C.J.)

(SUBHASH UPADHYAY, J.)

Dated: 24.02.2026
Kaushal



2026:UHC:1226-DB