

GAHC010041662026



2026:GAU-AS:5065

**THE GAUHATI HIGH COURT**  
**(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**

**Case No. : WP(C)/1754/2026**

BASANTA KUMAR GOGOI  
S/O LATE CHANDRA GOGOI, R/O HOUSE NO 100, AZAD ROAD,  
SONAIGHULI, DAKHIN GAON, GUWAHATI, KAMRUP M, ASSAM, PIN  
781040

VERSUS

THE STATE OF ASSAM AND 3 ORS  
REPRESENTED BY THE COMMISSIONER AND SECRETARY TO THE  
GOVERNMENT OF ASSAM, FINANCE DEPARTMENT, JANATA BHAWAN,  
DISPUR, GUWAHATI-6, ASSAM

2:THE COMMISSIONER OF STATE TAX  
ASSAM  
KAR BHAWAN

G.S.ROAD  
DISPUR  
GUWAHATI- 781006

3:THE JOINT COMMISSIONER OF STATE TAX  
APPEALS

GUWAHATI DIVISION  
KAMRUP (M)  
ASSAM- 781005

4:THE ASSISTANT COMMISSIONER OF STATE TAX  
GUWAHATI-UNIT D

CIRCLE 8  
GUWAHATI DIVISION

GANESHGURI  
KAMRUP (M)  
ASSAM- 78100

**BEFORE  
HONOURABLE MR. JUSTICE DEVASHIS BARUAH**

For the Petitioner(s) : Mr. U.S. Bora, Advocate

For the Respondent(s) : Mr. B. Gogoi, Addl. A.G.

Date on which judgment was reserved : **NA**

Date of pronouncement of judgment : **06.04.2026**

Whether the pronouncement is of the  
Operative part of the judgment? : **NA**

Whether the full judgment has been  
pronounced? : **Yes**

**JUDGMENT AND ORDER (ORAL)**

Heard Mr. U.S. Bora, the learned counsel appearing on behalf of the petitioner. Mr. B. Gogoi, the learned Additional Advocate General, Assam appears on behalf of the respondents.

2. The petitioner herein has filed the instant writ petition challenging the order dated 29.10.2024 passed by the Assistant Commissioner of State Tax, Guwahati-D-8 whereby the petitioner's registration was cancelled. The brief facts which led to the filing of the instant writ

petition are narrated herein under.

3. The petitioner herein is a business professional by occupation and is engaged in contractual works and the supply of materials. The petitioner carries on his business through his sole proprietorship firm under the name "Eastern Power Tech." The petitioner is registered as a dealer under the Assam Goods and Services Tax Act, 2017, for which the petitioner has been issued a Registration Certificate in Form GST REG-06, bearing Registration No. 18AGOPG9677P1Z6 dated 23.09.2017.

4. It is the case of the petitioner that due to the non-filing of returns by the petitioner for a period of more than 6 (six) months, the petitioner was issued a show cause notice by the Assistant Commissioner of State Tax, for cancellation of the registration in Form GST REG-17/31 dated 13.05.2024 to the petitioner in the portal. It was further mentioned in the said show cause notice that the registration of the petitioner stood suspended w.e.f. 13.05.2024. At the relevant point of time, due to acute family burdens and unavoidable circumstances, the petitioner could not coordinate with his tax consultant for filing the pending statutory returns and therefore, defaulted in complying with the provisions of the CGST Act, 2017 and the AGST Act, 2017, particularly with regard to the filing of statutory returns, i.e., GSTR-1 and GSTR-3B, on the GST portal within

the prescribed due dates for a period exceeding 6 (six) months. On 29.10.2024, the respondent No.4 cancelled the registration on the ground of failure to furnish return for the prescribed period. The cancellation of the registration was given effect from 29.10.2024.

5. It is the case of the petitioner that the petitioner had submitted the return for the period October for the financial year 2024-2025. The filing of the return in Form GSTR-3B has been enclosed as Annexures-4 to the writ petition. It is the case of the petitioner that the petitioner preferred an appeal under Section 107 of the Assam Goods and Services Tax Act, 2017 before the Appellate Authority on 15.11.2025 against the impugned order by which the petitioner's GST registration was cancelled. However, the Appellate Authority, i.e., the respondent No. 3 vide order dated 12.12.2025 dismissed the said appeal solely on the technical ground of limitation. It is under such circumstances, the petitioner has approached this Court by filing the present writ petition.

6. This Court finds it pertinent to take note of that the issue similar to the present one was dealt with by this Court in detail in the judgment rendered in the case of ***Motaleb Bhuyan Vs. The State of Assam & Ors***, reported in ***(2025) SCC OnLine Gau 1429***.

7. It is the opinion of this Court that as the facts of the instant case are similar to those petitioners in the judgment rendered in the case of ***Motaleb Bhuyan, (supra)***, the petitioner herein is entitled to similar

reliefs. Accordingly, the instant writ petition stands disposed of with the following observations and directions:-

(i) The order of cancellation of registration dated 29.10.2024 is set aside and quashed.

(ii) The petitioner herein is directed to file the returns for the period from 13.05.2024 till date, within 30 days from the date of the instant judgment. It is observed that if the returns have been filed, there shall be no necessity for filing again.

(iii) The period as stipulated in Section 73(10) of the CGST Act of 2017 shall be computed from the date of the instant judgment, except for the financial year 2025-26, which shall be as per Section 44 of the CGST Act of 2017.

(iv) The petitioner herein shall also be liable to make payment of the arrears, i.e. tax, penalty, interest and late fees.

**JUDGE**

**Comparing Assistant**