



IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL
THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

Writ Petition (M/B) No.237 of 2026

April 8, 2026

Sushil Kumar Nainiwal

-----Petitioner

Versus

Assistant Commissioner, State Goods and Services Tax,
Dehradun & Anr.

-----Respondents

Presence:-

Mr. Rohit Arora, learned counsel for the petitioner through V.C.

Ms. Puja Banga, learned Brief Holder for the State/respondents through V.C.

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

1. Heard learned counsel for the parties.
2. The GST registration of the petitioner's firm was cancelled on 08.05.2024. He applied for revocation of registration on 22.11.2024. A show-cause notice was issued to him on 07.12.2024 stating that the application seeking revocation is liable to be rejected for the following reason: -

"1. Any Supporting Document – Others (Please specify) - Rs.8,04,528.74 Excess ITC availed by you in your filed GST return during April and May-2025. Please upload details of your Inward and outward supply and payment received in Bank Account."



3. According to the petitioner, the inward tax credit was availed by him on account of calculation mistake.

4. By order dated 29.03.2025, the application for revocation of cancellation of GST registration has been rejected on the ground stated in the show-cause notice.

5. The case of the petitioner is that ₹ 8,04,528.74 which was availed by him as ITC by mistake has been deposited through JRC-03 (Annexure-9) on 02.03.2026. On basis of the said deposit, it is submitted that the respondents should now consider request of the petitioner for revocation of the cancellation of the registration.

6. Ms. Puja Banga, learned counsel for the Revenue very fairly states that in case the petitioner makes any representation and demonstrate before the authorities that the amount, which was wrongly availed as ITC, has now been duly deposited, the Department will revisit the request in relation to revocation of the cancellation of GST registration.

7. Accordingly, we dispose of the writ petition with liberty to the petitioner to represent to the Department along with evidence to show that amount has already been deposited and, in which event, the Department will



2026:UHC:2499-DB

examine the claim and take fresh decision in the matter within four weeks from the date representation is filed.

8. Pending application(s), if any, also stands disposed of accordingly.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 08.04.2026

Rajni