



2025:UHC:6402-DB

HIGH COURT OF UTTARAKHAND AT NAINITAL
HON'BLE THE CHIEF JUSTICE MR. G. NARENDAR
AND
HON'BLE SRI JUSTICE ALOK MAHRA
22ND JULY, 2025

WRIT PETITION (M/S) NO. 2287 OF 2024

Sai Construction & BuildersPetitioner
Versus
Commissioner, State Goods and Services Tax and others
.....Respondents

Counsel for the Petitioner : Mr. Yogesh Kumar Pacholia, learned
counsel holding brief of Mr. Narendra
Bali.
Counsel for the State : Ms. Puja Banga, learned Brief Holder.

JUDGMENT : (per Mr. G. Narendar, C.J.)

Heard learned counsel for the petitioner and learned
State Counsel.

2. The short question involved in this writ petition is correctness of the cancellation of the GST registration.
3. After hearing for some time, learned counsel for the respondents submits that the petitioner has an alternative remedy under the provisions of Section 30 of the Central Goods and Services Tax Act, 2017 (*hereinafter referred to as the 'Act'*), wherein the registered dealer, who has suffered an order of cancellation of the registration, is entitled to make an application under the provisions of Section 30 of the Act to revoke the orders of cancellation of registration.
4. On a query, learned counsel for the petitioner fairly submits that no such application has been preferred by the



petitioner.

5. It is seen that the application is required to be made within 90 days.

6. In view of the enforcement of the Act being at the initial stage and various typical aspects of the Act being a little beyond the understanding of a common man, whose prime focus is on running his day to day business, we feel that the limitation should not take precedence for reconsideration of the order of cancellation. The cancellation directly affects the livelihood of the citizen and every cancellation would also have an adverse effect on the revenues of the State, as it is well known that no person can carry-on trade or business as guaranteed under Article 19 of the Constitution of India, without complying with the restriction of registration.

7. In that view, keeping a larger objective of the involvement of livelihood and also loss of revenue to the Department, we are of the considered opinion that delay in invoking the provisions of Section 30 of the Act is required to be condoned and is, accordingly, condoned. If an application is made by the petitioner under the provisions of Section 30 of the Act within three weeks from today and if such an application is made, the same shall be taken-up for consideration and shall be disposed of within three weeks thereafter. Along with the



2025:UHC:6402-DB

application, the petitioner shall also file the returns upto the date of cancellation order.

8. The order in appeal dated 13.08.2024 is set aside.
9. The writ petition stands disposed of accordingly.
10. Pending application, if any, also stands disposed of.

G. NARENDAR, C.J.

ALOK MAHRA, J.

Dated: 22nd July, 2025
NISHANT