IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 15150 of 2025

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M/S DURGA GOPAL SHINDE SOLE PROPRIETORSHIP CONCERN OF DURGA GOPAL SHINDE
Versus
STATE OF GUJARAT & ORS.
==
Appearance:
MR N C SHUKLA(5958) for the Petitioner(s) No. 1
VIJAY H PATEL(7361) for the Petitioner(s) No. 1
MS NIMISHA PAREKH ASSISTANT GOVERNMENT PLEADER for the Respondent(s) No. 1,2,3
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CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 11/12/2025

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. Heard learned advocate Mr. Vijay H Patel for the petitioner and learned Assistant Government Pleader Ms. Nimisha Parekh for the respondents.

2. Learned advocate Mr. Patel submits that the present petition filed seeking restoration of its registration number, which came to be cancelled by order dated 20.09.2022. The Petitioner has also placed on record copy of GST Returns for the period from April 2022 to December 2024, tax liability has been duly computed by the petitioner based on the available records and transactions, and such liability has already been discharged by way of depositing the same

in Electronic Cash Ledger by the petitioner.

3. The present petition is filed with the following prayers:

> *"(A) YOUR LORDSHIPS may be pleased to admit and allow the present Petition.*
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> *(B) YOUR LORDSHIPS may be pleased to issue a Writ of Certiorari or any other appropriate Writ, Order or Direction quashing and setting aside the impugned Order in Appeal dated 09.05.2025 passed by the Ld. Respondent No. 3 [Annexure - H], Show Cause Notice for Cancellation of Registration dated 01.09.2022 issued by the Ld. Respondent No. 2 [Annexure - B] as also the Order for Cancellation of Registration dated 20.09.2022 passed by the Ld. Respondent No. 2 [Annexure - C] and thereby restore the Registration of the Petitioner w.e.f. 01.04.2022.*
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> *(C) Pass any such other and / or further orders that may be deemed just and proper, in the facts and circumstances of the present case."*

4. The basic contention of the petitioner is that the petitioner could not file GST returns for the prescribed period and as such the registration of the petitioner is cancelled by the respondents pursuant to the Show Cause Notice dated 01.09.2022 by order dated 20.09.2022 w.e.f. 01.04.2022 by invoking section 29(2)(b) of the GST Act, as the petitioner has not filed returns thereafter.

5. Learned advocate Mr. Patel has submitted that the petitioner is ready and willing to file GST returns as the petitioner has already deposited the requisite tax along with the interest and late payment charged as per the challan produced in the petition filed by the petitioner which can be verified by the respondent authorities.

6. Learned AGP Ms. Parekh, on the other hand, submitted that if the petitioner is permitted to file the GST returns as required under section 29(2)(b) of the GST Act, the respondent authorities shall process the same and determine the tax liability in accordance with the provisions of the GST Act and after considering the deposit made by the petitioner, in the Electronic Cash Ledger.

7. Learned AGP Ms. Shah, under the instructions of the concerned Assessing Officer, has submitted that the petitioner has already deposited an amount of Rs. 16,12,100/- through challan dated 24.02.2025 in the Electronic Cash Ledger maintained on the GSTN Portal as per Section 49 of the Gujarat SGST Act, 2017 and Rule 87 of the Gujarat SGST Rules, 2017, which inter alia includes the tax dues i.e. of Rs. 12,68,420/-, interest of Rs. 2,79,680/- and late fees of Rs. 64,000/- towards self-assessment tax for the period from April, 2022 to December, 2024.

8. Considering the above submissions, and as there are no other contentions raised on behalf of the petitioner as well as the respondents, this Court is of the opinion that since the petitioner has already deposited the outstanding tax with interest and late payment charges, as if the returns would have been duly filed, in the interest of justice, the petitioner is permitted to file GST returns, as prayed

for by the respondent authorities. If such GST return filing is found to be not in accordance with law, the petitioner shall pay forthwith any outstanding amount demand, if any, raised by the respondents. Upon such compliance, the order of cancellation of registration shall stands revoked.

9. With the aforesaid directions, the petition is accordingly disposed of. No order as to costs.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

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