



IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No.12043 of 2025
Date of Decision: 25.7.2025

Rajesh Kumar

.....Petitioner

Versus

Union of India and ors.

.....Respondents

Coram
Hon’ble Mr. Justice Sandeep Sharma, Judge.
Hon’ble Mr. Justice Ranjan Sharma, Judge.
Whether approved for reporting?

For the Petitioner: Mr. Kunal Verma, Advocate.

For the respondents: Ms. Vandna Mishra, Advocate, for respondents No.1 and 2.

Ms. Sharmila Patial, Additional Advocate General for respondents No.3 and 4-State.

Sandeep Sharma, J. (Oral)

The instant petition has been filed for grant of the following substantive reliefs:-

- “i) Issue a writ in the nature of certiorari for quashing of order dated 22.07.2025 issued by the respondent No.2 as in (Annexure P-12) where in respondent No.2 has rejected the appeal dated 24.3.2024 as in (Annexure P-1) on the ground of few days delay as the impugned order AND/OR
- ii) For issuance of writ in the nature of mandamus/certiorari directing the respondents to stay the operation of order dated 22.7.2025 Annexure P-12 passed by Respondent No.2 during the pendency of writ petition and direct the respondent No. 2 & 4 to revoke the cancellation of CGST Registration in the interest of law and justice.”

2 The petitioner is a dealer registered under the GST and was served with a show cause notice dated 12.03.2024 for cancellation of the registration. Respondent No.4 thereafter suo motu cancelled GST registration vide order dated 19.04.2024 on the ground that the petitioner had not filled up up-to-date returns along with payment of tax. Respondent No.3 rejected the application for revocation of the GST registration vide order dated 12.03.2024 and the appeal filed against the same was dismissed by respondent No.2 only on account of its being barred by 10 months and 14 days.

3. We really wonder why and how respondent No.2 could have taken such a hyper technical and pedantic view of the matter to hold that even the delay of 10 months and 14 days would be fatal to the maintainability of the appeal.

4. It is not in dispute that respondent No.2 was not vested with an authority to condone the delay and if at all required any precedent on the issue, then we may conveniently refer to the following orders passed by various High Courts:-

1. M/s G.G. Agencies Girijeshwar Rice Mill vs. The State of Karnataka & Ors. (Writ Petition No. 15344 of 2022, decided on 18.08.2022).
2. Vinod Kumar Vs. Commissioner Uttarakhand State GST & Ors.: 2022 (7) TMI 128-Uttarakhand High Court (Special Appeal No. 123 of 2022).
3. TVL. Suguna Cutpiece Centre vs. The Appellate Deputy Commissioner (ST) (GST), The Assistant Commissioner (Circle), Salem Bazaar: 2022 (2) TMI 933-Madras High Court.

4. M/s Trans India Carco Carriers Vs. The Assistant Commissioner (Circle) W.P. Nos. 18537 of 2022 and etc.- Madras High Court.

5. Civil Writ Petition No. 14521/2022 titled Poonamchand Saran vs. Union of India and others along with connected matter, decided on 29.09.2022.

5. It cannot be disputed that the petitioner would not be able to continue with his business in absence of registration and thus would be deprived of his livelihood which amounts to violation of his right to life and liberty as enshrined under Article 21 of the Constitution of India.

6. In this background, the order dated 22.07.2025 is set aside. The delay in filing of appeal before respondent No.2 stands condoned and respondent No.2 shall now decide the appeal on its merits. The parties are left to bear their own costs.

7. With the aforesaid observations, the writ petition is disposed of.

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

(Sandeep Sharma)
Judge

(Ranjan Sharma)
Judge

July 25, 2025 *{mamta}*