

2024 (85) G.S.T.L. 385 (J & K and Ladakh)

IN THE HIGH COURT OF JAMMU & KASHMIR AND LADAKH AT SRINAGAR

N. Kotiswar Singh, C.J. and Moksha Khajuria Kazmi, J.

BASHIR AHMAD DAR

Versus

UT OF J & K

W.P. (C) No. 873 of 2024 and C.M. No. 2318 of 2024, decided on 29-4-2024

Registration - Cancellation of - Restoration - Show cause notice was issued to petitioner which was not responded to by him, consequently leading to cancellation of registration under GST Act - Aggrieved of order, petitioner preferred an appeal but that too was dismissed because of delay in submission of appeal - Assessee undertook to deposit taxes, penalty along with interest in terms of GST Act, 2017 till date provided his GST number was restored - *HELD* : Assessee should approach concerned officer for restoration of his GST number - On restoration of GST number, assessee should deposit taxes, penalty along with interest - Section 29 of Central Goods and Services Tax Act, 2017 - Section 29 of Jammu and Kashmir Goods and Services Tax Act, 2017. *[paras 4 and 5]*

Petition disposed of in favour of assessee

REPRESENTED BY : Shri Zaffar Qadri, Advocate, for the Petitioner.

None, for the Respondent.

[Order]. - Show cause notice was issued to the petitioner which was not responded to by him consequently leading to cancellation of registration under GST Act, 2017 *vide* order dated 25-2-2021.

2. Aggrieved of the order dated 25-2-2021, the petitioner preferred an appeal but that too was dismissed because of delay in submission of the appeal. Learned Counsel for the petitioner submits that the petitioner has instructed him to make statement before this Court that he undertakes to deposit the taxes, penalty along with interest in terms of GST Act, 2017 till date provided his GST number is restored.

3. Mr. Mubashir Malik, Learned Dy. A.G., has no objection to the submission made by Learned Counsel for the petitioner.

4. In the peculiar facts and circumstances of the present case and taking into consideration no objections on behalf of the respondents, the present petition is disposed of by directing the petitioner to approach the Officer concerned for restoration of his GST number within a period of seven days from today who shall restore the GST number of the petitioner and thereafter the petitioner shall deposit the taxes, penalty along with interest within a period of seven days in terms of the Act. In the event the needful is not done, this order shall cease to be in operation.

5. Disposed of as above.