

[2023/RJJD/012200]

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT  
JODHPUR**



D.B. Civil Writ Petition No. 4236/2023

M/s R.K. Jewelers, Through Sole Proprietor Ramesh Kumar Soni,  
Age 38 Years, Address Main Market, Khara, Sanchoe, District  
Jalore.

-----Petitioner

Versus

1. The Union of India, through Secretary, Ministry of Finance, Department Of Revenue, North Block, New Delhi - 110001.
2. The GST Council, through the Chairman, Secretariat, 5<sup>th</sup> Floor, Tower IInd, Jeevan Bharti Building, Janpath Road, Cannaught Palace, New Delhi - 110001.
3. The Assistant Commissioner (CGST), Circle 1<sup>st</sup>, State Tax, Circle Sanchoe, District Jalore.
4. The Appellate Authority, Commercial Tax, Jodhpur.
5. The State Commissioner (SGST), Commercial Taxes Department, Kar Bhawan, Tilak Marg, Jaipur - 302005.

-----Respondents

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| For Petitioner(s) | : | Mr. Prahlad Singh                       |
| For Respondent(s) | : | Mr. Hemant Dutt<br>Mr. Kuldeep Vaishnav |

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**HON'BLE MR. JUSTICE VIJAY BISHNOI**  
**HON'BLE MR. JUSTICE PRAVEER BHATNAGAR**  
**Order**

**26/04/2023**

This writ petition has been filed by the petitioner-firm challenging the order dated 02.02.2022 passed by the respondent No.4, whereby the GST registration of the petitioner-firm has been cancelled on the ground of non-filing of GST return by it. The appeal filed by the petitioner-firm against the said order has also been rejected by the Appellate Authority.

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During the pendency of this writ petition, the competent authority under the Goods and Services Tax Act, 2017 had issued a notification dated 31.03.2023 and as per the said notification, on the conditions being fulfilled, the cancellation of registration effected on the ground of non-filing of GST return, could be revoked.

This Court is of the opinion that the case of the petitioner firm covers with the notification dated 31.03.2023 and the petitioner firm can move an application before the competent authority with a prayer for restoration of its GST registration subject to fulfillment of the conditions mentioned in the said notification.

In such circumstances, this writ petition is disposed of with liberty to the petitioner-firm to file application for restoration of its GST registration before the competent authority, which shall consider and decide the application filed by the petitioner-firm in the light of the notification dated 31.03.2023 issued by the competent authority under the Goods and Services Tax Act, 2017 expeditiously.

It is made clear that when the competent authority considers the issue of revocation of cancellation of petitioner firm GST registration under the notification dated 31.03.2023, the petitioner-firm, shall be entitled to lodge its claim for availment of Input Tax Credit in respect of the period from the cancellation of the registration till the registration is restored.

**(PRAVEER BHATNAGAR),J****(VIJAY BISHNOI),J**