

HC: Restoration of GST Registration Permitted on Compliance

CA Prakash Chandra Jain

P.O. Brajrajnagar
Odisha- 768216
Cell: 94375-41690 / 70087-12242
Email: prakashchjain@yahoo.co.in



REFER THE DECISION OF THE HON'BLE GAUHATI HIGH COURT IN THE CASE OF

N B Bhattacharjee and Co v. Union of India - [2025] 175 taxmann.com 364 (Gauhati)

Facts of the Case:

The assessee, *N B Bhattacharjee and Co.*, faced cancellation of its GST registration under Section 29 of the CGST Act, 2017 due to non-filing of returns for a continuous period of six months.

Hon'ble High Court Judgement:

The Gauhati High Court held that the assessee is entitled to seek restoration of GST registration by filing all pending returns and paying the entire tax liability along with applicable interest and late fees. **Upon such compliance, the concerned authority is directed to take necessary steps for restoring the cancelled registration.**