

## **HC: Revocation of GST Registration Cancellation Permitted on Payment of Cost**

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**REFER THE DECISION OF THE HON'BLE MADHYA PRADESH HIGH COURT IN THE CASE OF**

**Darshanlal Rawat Construction v. Principal Secretary Government of M.P. - [2025] 176 taxmann.com 536 (Madhya Pradesh)**

### **FACTS:**

The assessee's GST registration was cancelled due to non-filing of returns.

The assessee explained that the default occurred because of family adversity and personal hardships.

The petitioner expressed a willingness to rejoin the formal economy and discharge all tax liabilities.

### **Hon'ble High Court Judgement:**

The Madhya Pradesh High Court observed that since the assessee was ready to comply and pay due taxes, it was in the interest of revenue to permit restoration of registration.

Directed that the registration be restored upon the payment of costs by the assessee.

**Emphasized the need to encourage voluntary compliance rather than permanently excluding taxpayers.**