

## HC: GST Registration Cancellation to Be Revoked if Dues Paid and Returns Filed

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

**Dharmesh Deshani (OPC) Pvt. Ltd. vs. Union of India; Citation: (2025) 31 Centax 17 (Guj.)**

### Facts of the Case:

The petitioner's GST registration was cancelled due to non-filing of returns and non-payment of taxes.

Subsequently, the assessee deposited the outstanding tax along with applicable interest.

The petitioner then approached the authorities seeking revocation of the cancellation order and permission to file pending returns.

### Hon'ble High Court Judgement:

The Gujarat High Court held that once the assessee had cleared the tax dues along with interest, they should be allowed to file the pending returns.

The Court observed that if the returns are filed in accordance with the law, then the cancellation of registration shall automatically stand revoked.

**The decision was aimed at facilitating compliance rather than penalizing technical lapses where remedial action was already taken.**