

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 14354 of 2025**

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ABOUND IT SERIVICES THROUGH PROPRIETOR MR. SANDIP  
PRAFULBHAI VEKARIYA  
Versus  
STATE OF GUJARAT & ORS.

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Appearance:

MR ABHAY Y DESAI(12861) for the Petitioner(s) No. 1  
MS SHRUNJAL SHAH AGP for the Respondent(s) No. 1,2,3

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**  
and  
**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

**Date : 06/11/2025**

**ORAL ORDER**  
**(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. Heard learned advocate Mr. Abhay Y. Desai for the petitioner and learned Assistant Government Pleader Ms. Shrunjal Shah for the respondents.

2. Learned advocate Mr. Desai has filed an affidavit on behalf of the petitioner by placing on record a copy of the Electronic Cash Ledger to demonstrate that though the petitioner has not filed GST Returns for the period from March, 2024 to May, 2024, tax liability has been duly computed by the petitioner based on the available records and transactions, and such liability has already been discharged by way of depositing the same in Electronic Cash Ledger by the petitioner. The said affidavit is ordered to be taken on record.

3. The present petition is filed with the following prayers:

*“(A) Your Lordships may be pleased to admit and allow the present Petition;  
(B) Your Lordships may be pleased to issue a Writ of Mandamus or a Writ in the*



*nature of Mandamus or any other appropriate Writ, Order or Direction quashing and setting aside the impugned Order in Appeal dated 02.08.2025 passed by the learned Respondent no.3(Annexure-F), Show cause notice for Cancellation of Registration dated 03.07.2024 issued by the learned Respondent no.2(Annexure-B), as also the order for cancellation of registration dated 31.08.2024 passed by the learned Respondent no.2(Annexure- C) and thereby restore the registration of the petitioner w.e.f 29.02.2024;*

*(C) Pass any such order and/or further order that may be thought just and proper, in the facts and circumstances of the case.”*

4. The basic contention of the petitioner is that the petitioner could not file GST returns for the prescribed period and as such the registration of the petitioner is cancelled by the respondents pursuant to the Show Cause Notice dated 03.07.2024 by order dated 31.08.2024 w.e.f. 29.02.2024 by invoking section 29(2)(c) of the GST Act, as the petitioner has not filed returns thereafter.

5. Learned advocate Mr. Desai has submitted that the petitioner is ready and willing to file GST returns as the petitioner has already deposited the requisite tax along with the interest through Electronic Cash Ledger as stated in the affidavit filed by the petitioner which can be verified by the respondent authorities.

6. Learned AGP Ms. Shah, on the other hand, submitted that if the petitioner is permitted to file the GST returns as required under section 29(2)(c) of the GST Act, the respondent authorities shall process the same and determine the tax liability in accordance with the provisions of the GST Act and after considering the deposit made by the petitioner in the Electronic Cash Ledger, as stated in the affidavit filed.

7. Learned AGP Ms. Shah, under the instructions of Mr. Jay Baldevbhai Desai, STO-1 (I/C), Unit 68, Surat, has submitted that the petitioner has already deposited an amount of Rs.46,93,112/- through various challans in the Electronic Cash Ledger maintained on the GSTN



Portal as per Section 49 of the Gujarat SGST Act, 2017 and Rule 87 of the Gujarat SGST Rules, 2017, which *inter alia* includes the tax dues i.e. of Rs.39,72,494/-, interest of Rs.5,26,632/- and late fees of Rs. 1,35,020/- towards self-assessment tax for the period from March, 2024 to June, 2025.

8. Considering the above submissions, and as there are no other contentions raised on behalf of the petitioner as well as the respondents, this Court is of the opinion that since the petitioner has already deposited the outstanding tax with interest, as if the returns would have been duly filed, in the interest of justice, the petitioner is permitted to file GST returns, as prayed for by the respondent authorities. If such GST return filing is found to be not in accordance with law, the petitioner shall pay forthwith any outstanding amount demand, if any, raised by the respondents. Upon such compliance, the order of cancellation of registration shall stands revoked.

9. With the aforesaid directions, the petition is accordingly disposed of. No order as to costs.

**(A. S. SUPEHIA, J)**

**(PRANAV TRIVEDI,J)**

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