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Supriya

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2629 OF 2026

HBS City Private Limited …Petitioner

Versus

The State of Maharashtra & Ors. …Respondents

Mr Rahul Thakar along with Mr. Yash Dethe i/by C. B. Thakar, for the Petitioner.

Mr Vishal Thadhani, AGP, for the Respondent-State.

CORAM: SUMAN SHYAM &
RANJITSINHA RAJA BHONSALE, JJ.

DATED: 18th JUNE 2026.

PC:-

1. Heard learned Counsel for the parties. Rule. Rule made returnable forthwith with the consent of the parties.

2. The Petitioner herein is a private limited company registered under the provisions of the Companies Act, 2013. The Petitioner was registered under the GST regime, bearing GSTIN No. 27AADCB6019N1ZG.

3. It is the case of the Petitioner that during the relevant period, due to serious financial constraints, shortage of staff, its business had come to a stand-still, as a result of which, the Petitioner could not file GST returns for a period of 6 months since February, 2019. Petitioner has filed GST return upto February 2019.

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4. Due to its default in filing the returns, the Respondent No. 4 had issued Show Cause Notice dated 12th November 2019 calling upon the Petitioner to show cause as to why its GST Registration should not be cancelled on the ground of failure to file returns for a continuous period of 6 months. On 8th December 2019, the Respondent No.4 passed an Order cancelling the GST Registration of the Petitioner with effect from 1st April 2019. The Petitioner preferred an appeal challenging the impugned Order dated 8th December 2019. However, when the Appeal was taken up for hearing, the Petitioner was not present. It is the case of the Petitioner that he was prevented from appearing due to ill-health. By Order dated 25th July 2024, the Appeal preferred by the Petitioner was rejected on the ground of non-appearance. Hence, this Writ Petition.

5. The Petitioner has explained the reasons for default in filing returns by making specific averments in the Writ Petition. Circumstances arising out of Covid-19 condition are also cited as one of the grounds for which the Petitioner could not comply with the statutory requirements of filing returns. By referring to Order of a Co-ordinate bench passed on 8th June 2026 in Writ Petition No. 2516 of 2026, wherein, relief was granted to a similarly situated Petitioner, directing restoration of the GST registration on payment of all outstanding dues, the learned Advocate for the Petitioner has prayed for a similar Order in this case by undertaking not only to pay the outstanding GST dues along with late fees but also interest and penalty, as may be applicable under the law, if its registration is restored expeditiously.

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6. Perused the Order dated 8th June 2026 passed in Writ Petition No. 2516 of 2026. We find that the said Order would squarely apply to the facts of the present Petition. Mr Vishal Thadhani, Assistant Government Pleader has also submitted that he would not oppose the prayer of the Petitioner, if the similar Order is passed in this Writ Petition as well.

7. Considering the facts and circumstances of the case, we are of the view that similar relief can be granted to the Petitioner in the present Petition as well. As such we dispose of the Writ Petition No. 2629 of 2026 with the following order:-

Order

(a) Within 30 days of uploading of this order the concerned authorities of the Respondent shall, without any further extension, determine/ascertain the outstanding amount of GST dues with the applicable interest along with late fees/penalty if any, payable by the Petitioner and intimate the same to the Petitioner.

(b) Within a further period of 30 days from the above, Petitioner shall make the payment on receipt of the intimation from the Respondents of the amount due to payable by the Petitioner.

(c) It is after receipt of such payment, that the GST Registration of the Petitioner shall stand restored.

(d) In the event, the Petitioner fails to pay the amount demanded by the Respondent authorities which would include the outstanding GST dues with the applicable

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interest along with late fees/penalty if any, within the stipulated period of 30 days, the Petition shall stand dismissed without further reference to this Court.

(e) The Rule is made absolute in the above terms and the Petition is accordingly disposed of. No costs.

(f) In view of the above, Orders dated 8th December 2019 and 25th July 2024 stand quashed and set aside.

8. All concerned to act on an authenticated copy of this Order.

(RANJITSINHA RAJA BHONSALE, J.) (SUMAN SHYAM, J.)

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