



2026:UHC:3301-DB

IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI MANOJ KUMAR GUPTA
AND
HON'BLE SRI JUSTICE SUBHASH UPADHYAY

WRIT PETITION (M/B) NO. 489 OF 2025

30TH APRIL, 2026

Rakesh Juyal Petitioner

Versus

Assistant Commissioner & another Respondents

Counsel for the petitioner : Mr. Sagar Kothari, learned counsel

Counsel for the respondents : Ms. Puja Banga, learned Standing Counsel for the State through video conferencing

The Court made the following:

JUDGMENT: (per Sri Manoj Kumar Gupta, C.J.)

1) The present writ petition has been filed assailing the order dated 13.01.2025, passed by respondent No. 1, under Section 73 read with Section 39 CGST / UKGST Act, 2017; Section 20 of IGST Act, 2017 and rules made there under.

2) The case of the petitioner is that the GST registration of the petitioner firm was cancelled in the year



2021 much before the impugned order was passed. The notice of the proceedings was purportedly served on the petitioner by uploading the same on the GST portal. The respondents have also not fixed any date for personal hearing and thus the procedure has not been followed.

3) Ms. Puja Banga, learned counsel for the Revenue, on instructions, admits that the GST registration was cancelled in the year 2021 and also that no specific date was fixed for personal hearing before passing the impugned order.

4) Learned counsel for the parties, in the facts noted above, concede that the issue is covered by the judgment of Co-ordinate Bench dated 05.06.2025, in ***WPMB No. 316 of 2025, M/s Sri Sai Vishwas Polymers Vs Deputy Commissioner and another***, wherein it has been held that in case personal hearing is not afforded it would vitiate the final order.

5) In view of the said undisputed position the impugned order dated 13.01.2025 is hereby quashed. The matter is remitted back to the proper officer for proceeding from the stage of show-cause notice. The petitioner would be afforded opportunity of hearing and thereafter order would be passed in accordance with law.



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- 6) The writ petition stands ordered accordingly.
- 7) Pending application(s), if any, also stand disposed of.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 30TH APRIL, 2026
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