

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU

RP No. 40/2025 in
WP(C) No. 3026/2024

1. Deputy Commissioner, State Taxes (Recovery), Excise & Taxation Complex, Rail Head, Jammu Petitioner(s)
2. State Taxes Officer, State Taxes Circle "Q" Excise & Taxation Complex, Rail Head, Jammu

Through: Mrs. Monika Kohli, Sr. AAG

Vs.

1. Khurshid Bibi
W/o Late Wali Mohd.
2. Yaqoob Khan,
S/o Late Wali Mohd.
3. Mehmood Khan,
S/o Late Wali Mohd.
4. Nishad Akhter,
D/o Late Wali Mohd.
All Residents of Ward No. 6,
Bari Brahmana, District Samba Respondent(s)
5. Union of India,
Through Secretary, Department of Revenue, Ministry of Finance,
North Block, New Delhi
6. Tehsildar (Assistant Collector 1st Class) Bari Brahmana, Samba Proforma respondent(s)

Through:

CORAM: HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE
HON'BLE MR. JUSTICE SANJAY PARIHAR, JUDGE

ORDER

15.09.2025(ORAL)

Sanjeev Kumar J

1. This is a petition filed by the Deputy Commissioner State Taxes (Recovery) and one another, seeking review of an order and judgment

dated 24.03.2025 passed by this Court in WP(C) No. 3026/2024 titled **“Khurshid Bibi & Ors. Vs. Union of India & Ors.”**, whereby this Court has quashed the Show Cause Notice dated 31.07.2024 followed by reminder dated 26.09.2024 and recovery notice dated 19.08.2024.

2. The review is sought by the petitioners, primarily, on the ground that on the date of passing of the judgment, sought to be reviewed, the petitioners had passed a final order, confirming the demand under Section 74 of the J&K GST/CGST Act, 2017 for the financial year 2017-18, but the same was neither discussed by this Court nor specifically quashed.
3. Having heard learned counsel for the petitioners and perused the material on record, we are of the considered opinion that the judgment sought to be reviewed does not suffer from any error of law or fact apparent on face of record. This Court, after due deliberation, came to the conclusion that the demand was confirmed by the petitioners herein without hearing the tax payer, in that, the notice of show cause notice was issued to a dead person.
4. Having found that order of demand followed by the recovery notice were also vitiated for non-compliance of principle of natural justice, this Court allowed the petition and quashed the Show-Cause Notice dated 31.07.2024, reminder dated 26.09.2024 and recovery notice dated 19.08.2024.
5. From perusal of the judgment sought to be reviewed and the material on record, we find that the confirmation of demand vide order dated 02.03.2023 passed by the petitioners under Section 74 of the Act, raising a demand of ₹33,19,054.52/- has not been specifically quashed. We, however, hasten to say that with the quashment of Show-Cause Notice,

which ultimately led to the confirmation of demand vide order dated 02.03.2023, all subsequent proceedings including the final order of demand passed under Section 74 of the Act are vitiated and shall be deemed to have been quashed.

6. We have not only quashed the Show-Cause Notice but have also quashed the recovery notice with the liberty granted to the petitioners to pass appropriate orders, as may be required under law, after complying with the principles of natural justice.
7. For the foregoing reasons, we find no merit in this petition. The same is, accordingly, ***dismissed***. We, however, clarify that quashing of Show-Cause Notice dated 31.07.2024 has automatically resulted in quashment of the demand confirmed pursuant thereto and, therefore, there is no impediment in the way of the petitioners to proceed afresh after complying with the principles of natural justice, as provided in the judgment sought to be reviewed.

(Sanjay Parihar)
Judge

(Sanjeev Kumar)
Judge

Jammu
15.09.2025
Rahul

Whether the order is speaking:	Yes/No
Whether the order is reportable:	Yes/No