



HIGH COURT OF UTTARAKHAND AT NAINITAL
THE HON'BLE CHIEF JUSTICE MR. G. NARENDAR
AND
THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY
Writ Petition (M/B) No. 487 of 2025
29th August, 2025

M/S Suraj Enterprises

-----Petitioner

Versus

Assistant Commissioner, State Tax, Rudraprayag

-----Respondent

Presence:-

Mr. Bhupesh Kandpal, learned counsel for the petitioner.

Ms. Puja Banga, learned Brief Holder for the State.

JUDGEMENT : (per Mr. Subhash Upadhyay, J.)

The petitioner has filed this Writ Petition with the following prayers:

- (a) A writ order or direction in the nature of certiorari quashing the impugned GST DRC 01 Notice dated 08.10.2024 (Annexure No. 4 to the Writ Petition) and imposition of penalty order dated 02.1.2025 (Annexure No. 5 to the writ petition).
- (b) A writ order or direction in the nature of mandamus permitting the petitioner to deposit the amount of Rs. 17,21,389/- as imposed by the respondents in easy installments as this Hon'ble



Court deem fit and proper.

2. The counsel for the petitioner contends that the petitioner is a registered firm in the name and style of M/s Suraj Enterprises, which deals in the sale and purchase of garments having a GST Number and was duly registered on 17.11.2022; that the respondents issued a show-cause notice on 27.02.2024 for cancellation of GST registration of the petitioner firm and the GST registration was cancelled on 08.05.2024; that the petitioner was given a Notice on 08.10.2024 as per GTS DRC 01 and the total amount as per the said show-cause notice is Rs. 17,21,389/-; that on 02.01.2025, order of penalty was imposed, whereby it was directed to make payment by 02.03.2025, failing which, the recovery proceedings were to be initiated; that on account of financial constraint, the petitioner could not make payment of the entire amount outstanding; that the petitioner is ready to pay the amount of Rs. 17,21,389/- in installments.

3. Counsel for the petitioner contends that the petitioner may be permitted to approach the Commissioner /Competent Authority under Section 80 of the Uttarakhand Goods and Services Tax Act, 2017 (*hereinafter referred to as "the GST Act 2017"*) for payment of the amount due.

4. Section 80 of the GST Act 2017 reads as under:

"On an application filed by a taxable person, the



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Commissioner may, for reasons to be recorded in writing, extend the time for payment or allow payment of any amount due under this Act, other than the amount due as per the liability self-assessed in any return, by such person in monthly instalments not exceeding twenty four, subject to payment of interest under section 50 and subject to such conditions and limitations as may be prescribed:

Provided that where there is default in payment of any one instalment on its due date, the whole outstanding balance payable on such date shall become due and payable forthwith and shall, without any further notice being served on the person, be liable for recovery.

5. Counsel for the State submits that she has no objection in case the petitioner is permitted to approach the Commissioner/Competent Authority under Section 80 of the GST Act, 2017 for payment of the amount due, i.e., Rs. Rs. 17,21,389/-.

6. We have heard learned counsel for the petitioner and learned counsel for the State.

7. In case, an application is made by the petitioner within a period of 10 days, then the Commissioner/Competent Authority shall take a decision on the said application within two weeks. Till a decision is taken under Section 80 of the GST Act, 2017 by the Commissioner/Competent Authority, no coercive action shall be taken against the petitioner. In case the petitioner does not file the appropriate application within ten days, the respondents would be at liberty to proceed against the petitioner, as per law.



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8. With the aforesaid observations, the Writ Petition is disposed of finally.

(G.NARENDAR, C.J.)

(SUBHASH UPADHYAY,J.)

Dated: 29.08.2025
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