



2025:UHC:7907-DB

IN THE 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. 630 of 2025

4th September, 2025

Gopal Datt Bhatt

---Petitioner

Versus

The Assistant Commissioner

State Goods & Services Tax, Haldwani ---Respondents

Presence:-

Dr. Govind Singh Latwal, learned counsel for the petitioner.

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

JUDGMENT : (per Sri Subhash Upadhyay, J.)

1. Petitioner has approached this Court for the following reliefs:-

"I. Issue a writ, order or direction in the nature of certiorari quashing the impugned order bearing Reference No. ZD050225006274W dated 10.02.2025 for the Financial Year 2020-21, issued by the Respondent vide FORM GST DRC-07 u/s 73 (contained as Annexure N.3), whereby the Respondent no.1 impugned an erroneous demand amounting to Rs. 179156/- qua the tax period April, 20 to March, 21.

II. Issue a writ, order or direction in the nature of certiorari quashing the impugned Show Cause Notice No. ZD051124008952P dated 16.11.2024 for



the financial year 2020-21, issued by the Respondent vide FORM GST DRC-01 u/s 73 (contained as Annexure No. 4) whereby the Respondent No.1 impugned an erroneous demand amount to Rs. 179156/- qua the tax period April, 20 to March, 21.

III. Issue a writ, order or direction in the nature of certiorari quashing the impugned order bearing Reference No. ZD050225007933N dated 11.02.2025 for the Financial Year 2020-21, issued by the Respondent vide FORM GST DRC-07 u/s 73 (contained as Annexure N.5), whereby the Respondent no.1 impugned an erroneous demand amounting to Rs. 27,776/- qua the tax period April, 20 to March, 21.

IV. Issue a writ, order or direction in the nature of certiorari quashing the impugned Show Cause Notice No. ZD0511240092019 dated 16.11.2024 for the financial year 2020-21, issued by the Respondent vide FORM GST DRC-01 u/s 73 (contained as Annexure No. 4) whereby the Respondent No.1 impugned an erroneous demand amount to Rs. 27,776/- qua the tax period April, 20 to March, 21.

V. Issue an appropriate writ, order or direction under Section 161 of the GST Act directing rectification of the impugned order, acknowledging GSTR-3 filing for FY2020-21 and direct the Respondents under Section 75(4) of the GST Act to provide an opportunity of rehearing and re-determine the demand amount after the verification of records.



2. Heard learned counsel for the petitioner and learned Brief Holder for the State.

3. The case of the petitioner is that a discrepancy appears to have arisen due to non-capturing of GSTR-3B Entries and tax duly paid under reverse charge mechanism by the petitioner, even though those figures were correctly reflected in GSTR-3B, resulting in wrongful demand and coercive recovery.

4. Petitioner contends that, due to such discrepancy, a situation has arisen where the tax demand is more than the taxable value of the turnover / transactions undertaken by the petitioner.

5. Learned counsel for the petitioner prays that a direction be issued to the Authorities to consider the case of the petitioner under Section 161 of the GST Act.

6. Learned counsel for the State/respondent would fairly submit that, in the event, there being a miscalculation or an arithmetical error on account of introduction of an additional numerical figure, the department is always open for reconsideration of the same and the matter may be remitted back.

7. In view of the above statement, the petition is



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disposed of by granting liberty to the petitioner to prefer an application under the second proviso to Section 161 of the Act, 2017 and, if such an application is made, the same shall be considered without reference to the limitation imposed under the first proviso and the same shall be considered and disposed of on merits by the A.O. Till such disposal of the application preferred by the petitioner under Section 161, there shall be no coercive action, subject to the condition that the application, invoking the provision of Section 161, shall be made within two weeks from the date of receipt of the certified copy of this order.

8. Petition stands ordered, accordingly. There shall be no order as to costs.

(G. NARENDAR, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 04.09.2025
Rajni