



2025:UHC:8147-DB

IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI G. NARENDAR
AND
HON'BLE SRI JUSTICE SUBHASH UPADHYAY
12TH SEPTEMBER, 2025

WRIT PETITION (MB) No. 683 OF 2025

M/s Mukesh Chandra

.....Petitioner

Versus

Commissioner, State Goods & Service Tax,
Commissionerate, Dehradun and others. ...Respondents

Counsel for the petitioners.	: Mr. Naman Kamboj & Mr. Yogesh Upadhyay, learned counsel.
Counsel for the respondents	: Ms. Puja Banga, learned Brief Holder for the State.

JUDGMENT : (per Sri G. Narendar, C.J.)

The petitioner is before this Court praying for the following reliefs:-

“(i) Issue a writ, order or direction in the nature of certiorari quashing the impugned show cause notice dated 28-9-2022 & 09.11.2022 (Annexure No. 2) issued by Respondent NO. 2, and be further pleased to direct the Respondent No. 2 to reconsider the application of the petitioner and afford him an opportunity to physically produce all the relevant documents in support thereof.

(ii) Issue a writ, order, or direction in the nature of certiorari quashing the impugned Recovery Citation dated 23.07.2025 (Annexure No. 8) issued by the Respondent No. 3.

(iii) Issue a writ, order or direction which this Hon'ble Court may deem fit and proper in the circumstances of the case.

(iv) Award cost of the petition in favour of the petitioner.”

2. The matter was listed earlier on 20.08.2025 and notice was accepted by the learned Brief Holder for the State-



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Ms. Puja Banga. The matter was adjourned and re-listed on 26.08.2025. The matter was again adjourned to today to enable Ms. Puja Banga, learned Brief Holder for the State, to secure instruction on the specific contention of the petitioner that they had already paid the entire tax dues.

3. Today, learned Brief Holder for the State submits that a notice was issued on account of non-payment and the petitioner failed to reply to the said notice or appear and participate in the adjudication.

4. In that view, the said claims could not be appreciated by the Assessing Officer, and in that view, the order came to be passed without taking into consideration the said fact of payment of dues prior to passing of the order for cancellation of registration.

5. It is not in dispute that the show cause notice was issued in the year 2022 and the payment was made on 28.12.2024.

6. In that view, we are of the opinion that the instant writ petition could be disposed of by setting aside the order dated 21.03.2025 passed by the proper officer/second respondent and remanding the same back to the proper officer for re-consideration in the light of Annexure-4 to the writ petition, i.e. the payment dated 28.12.2024.



8. Pending application, if any, also stands disposed of.

G. NARENDAR, C.J.

SUBHASH UPADHYAY, J.

PRAVINDRA SINGH
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