



2025:UHC:11562-DB

SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			WPMB 1016/ 2025 WPMB 1017/ 2025 WPMB 1018/ 2025 <u>Hon'ble Manoj Kumar Tiwari, J.</u> <u>Hon'ble Subhash Upadhyay, J.</u> Mr. Tarun Pande, Advocate, for the petitioner. Ms. Pooja Banga, Brief Holder, for the State. (2) Since common questions of fact and law are involved in these writ petitions, therefore, these are being heard and decided together by this common judgment. However, for brevity, facts of Writ Petition (M/B) No. 1016 of 2025 alone are being considered and discussed here. (3) Petitioner is a taxable person registered with Uttarakhand GST. He is challenging the order dated 15.12.2024, passed by State Tax Officer, Vikas Nagar. Reliefs sought in the writ petition are as under: <i>“a. issue a writ of certiorari or a writ in the nature of certiorari to quash and set aside the Impugned Order in Original dated 25.07.2024 (Annexure No. 1) as the same has been passed in utter disregard to the principles of natural justice.</i> <i>b. issue a writ of certiorari or a writ in the nature of mandamus directing Respondent No. 2/Respondent No. 3 to re-decide the matter after providing an opportunity of personal hearing to the petitioners and after considering all the submissions and documents;</i> <i>c. issue a writ of certiorari or a writ in the nature of certiorari to quash and</i>



set aside the Impugned Appellate Order dated 30.08.2025 (Annexure No. 6) passed by Respondent No. 2;”

(4) The main ground of challenge raised by the petitioner is that opportunity of personal hearing was not given to him, as is required under Section 75(4) of Uttarakhand GST Act. Learned Counsel for the petitioner submits that the date of personal hearing indicated in the show cause notice was 12.3.2024 and last date of filing reply was mentioned as 24.3.2024 in the show cause notice. Thus it is submitted that virtually the right of personal hearing was denied to the petitioner, as personal hearing can only be after submission of reply.

(5) Ms. Pooja Banga, learned State Counsel, concedes that identical issue was decided by coordinate Bench of this Court in Writ Petition (M/B) No. 123 of 2025.

(6) Since the issue is covered, therefore, these writ petitions are also decided in terms of the judgment rendered in Writ Petition (M/B) No. 123 of 2025.

(Subhash Upadhyay, J.) (Manoj Kumar Tiwari, J.)
24.12.2025

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