

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

CJ Court

Case: WP(C) No. 1819/2025

Uploaded on: 09.04.2026

Bakhtawar Malik

.....Appellant(s)/Petitioner(s)

Through: Mr. K. M. Bhatti, Advocate

Vs

Union of India and ors.

..... Respondent(s)

Through: Ms. Monika Kohli, Sr. AAG

**Coram: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE RAJNESH OSWAL, JUDGE**

**ORDER
07.04.2026**

1. The petitioner has impugned letter dated 24.01.2023, order dated 04.04.2023 passed under Section 74 of the J&K GST Act and order dated 04.04.2023 regarding suppression of turnover.
2. It is stated that on 14.05.2025, the banker of the petitioner handed over the document dated 03.01.2024 and communication dated 09.11.2024, whereby the Jammu and Kashmir Bank Ltd. was directed by the authorities to make the payment of the amount to the Government as GST for the works done by him.
3. The petitioner has impugned the above mentioned orders on the ground that the petitioner had not committed any default in payment of the tax and the orders impugned have been passed in violation of principle of natural

justice. It is further stated that the order dated 04.04.2023 under section 74 of the Act was never served upon the petitioner till date and it was only after the bank account of the petitioner was attached by the Deputy Commissioner, State Taxes (Recovery) Jammu in furtherance of the recovery proceedings, the petitioner came across order dated 04.04.2023. It is further stated that the petitioner made several attempts to file statutory appeal under Section 107 of the J&K GST Act, 2017 but the petitioner was given to understand that the limitation for filing statutory appeal against order under Section 74 is only three months and in case the appeal is filed by the petitioner, the same will be rejected on the ground of limitation.

4. The respondents have filed response stating therein that the order impugned cannot be assailed through the medium of writ petition as the same is appealable in terms of Section 107 of the GST Act, as such, this writ petition cannot be entertained. It is further stated that as per information available on GSTN Portal, during the tax period December, 2018 to March, 2019, the petitioner has received a payment of Rs. 14,11,900/- from Estates Department of J&K, Jammu but he declared Nil outward liabilities each under SGST/CGST Acts. For realisation of the tax, respondent No. 4 initiated proceedings under the provisions of Section 74 of the J&K GST Act, 2017 by issuing a statutory notice dated 24.01.2023 to the petitioner, which was served upon the petitioner on the registered e-mail id but the same was never replied thereto, leading to the passing of order impugned. Precisely, the stand of the respondents is that

the orders impugned have been passed after affording due opportunity of hearing to the petitioner.

5. Learned counsel for the petitioner has submitted that the e-mail id as mentioned in Para 4 of the objections does not belong to the petitioner, as such, the orders impugned have been passed in violation of principle of natural justice.
6. Ms. Monika Kohli, learned Senior AAG has submitted that if the petitioner responds to the show cause notice within a period of 10 days from today, the same shall be considered and fresh order in accordance with law shall be passed.
7. In view of the above, without commenting upon the merits of the case, the petition is disposed of by permitting the petitioner to respond to the show cause notice, a copy of which has been provided to the learned counsel for the petitioner in the open Court, within a period of 15 days from today and the respondents shall pass appropriate order in accordance with law after considering the reply filed by the petitioner within a period of two weeks thereafter.
8. **Disposed of.**

(RAJNESH OSWAL)
JUDGE

(ARUN PALLI)
CHIEF JUSTICE

Jammu
07.04.2026
Neha-II

Whether the order is speaking:
Whether the order is reportable:

Yes/No.
Yes/No.