

HIGH COURT OF JAMMU & KASHMIR AND LADAKH AT JAMMU

CJ Court

**WP(C) No. 2977/2025
CM No. 6834/2025**

Pronounced on: 28.01.2026

Uploaded on: 30.01.2026

M/s DRF Infra Builders Pvt. Ltd.

Building No./Flat No. 1, Opposite
Bowli Chowk, BGS University Road,
District Rajouri, Th. Director Mujeeb
Ur-Rehman Dar, Aged 46 years S/O
Fazal Rehman Dar R/o Near LIC
Office, Gujjar Mandi District Rajouri
Pin Code 185131

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

Through: Mr.M. K. Bhardwaj, Sr. Advocate with
Mr. Summit Nayyar, Advocate.

vs

1. UT of J&K Th.

Its. Finance Secretary, Ministry of
Finance

**2. Commissioner, Goods and Services
Taxes**

Excise and Taxation Complex, Rail
Head, Bahu Plaza, Jammu

3. Deputy Commissioner,
State Taxes (Appeals II) Appellate
Authority, Jammu**4. State Taxes Department,**
State Taxes Officer, Circle Rajouri**5. Deputy Commissioner,**
Recovery, State Taxes Department,
Excise and Taxation Complex, Rail
Head, Bahu Plaza, Jammu.

..... Respondent(s)

Through: Ms. Sagira Jaffer, Assisting Counsel to
Ms. Monika Kohli, Sr. AAG
Mr. Parvaiz Ahmed Wani (Respondent No.
4) Present in person.

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

JUDGMENT(ORAL)

(Rajnish Oswal-J)

1. Through the medium of this writ petition, the petitioner has sought following reliefs:

- a) An appropriate writ, order or direction in the nature of writ of certiorari quashing notice bearing Reference no. ZD0109230130822 dated 30/09/23 by which show cause notice has been issued to the petitioner for assessment under section 63 of the GST Act 2017 would be illegal/bad in the eyes of law and such exercise of power qua the petitioner would tantamount to lack of jurisdiction such an order would be without jurisdiction, null and void ab initio.
- b) An appropriate writ, order or direction in the nature of writ of certiorari quashing order dated 22.12.2023 passed by STO Circle Rajouri under Section 63 of the SGST/CGST Ct, 2017, issued by respondent no. 4 on the ground that the impugned order under u/s 63 dated 22.12.2023 has been passed against Temp I No. 012300000616TMP and not against the GSTIN No. 01AÀFCD0336C2ZK is void illegal/ bad in the eyes of law or not in consonance with the provisions of GST ACT 2017.
- c) An appropriate writ, order or direction in the nature of writ of certiorari quashing order dated 31.7.2025 assed by respondent no. 5 vide which the all the bank accounts of the petitioner are freezed with immediate effect which are linked with PAN i.e.

AAFC0336C and also directed to de-freeze the frozen account of the petitioner which are linked with the PAN.

- d)** An appropriate writ, order or direction in the nature of writ of certiorari quashing order dated 15.10.2025 passed by the Deputy Commissioner, State Taxes (Appeals-II) Jammu vide which the appeal of the petitioner has been rejected on the grounds of limitation.
- e)** An appropriate writ, order or direction in the nature of writ of mandamus commanding the respondent No. 4 to grant opportunity of hearing/De-novo proceedings after remanding back before the appropriate authority strictly under Section 73/74 GST Act 2017.
- f)** An appropriate writ, order or direction in the nature of writ of mandamus commanding the respondent No. 3 to decide/restore/revive the appeal dismissed on the ground of delay/period of limitation to meet the ends of justice and a reasoned order may be passed and also direct the respondent No. 5 to not to remit/debit the amount of the petitioner subject to the outcome of this present petition.
- g)** Any other relief, which this Hon'ble Court in the facts and circumstances of the case deems fit and proper.

- 2.** The contention raised by the petitioner is that the impugned notice dated 30.09.2023 and order dated 22.12.2023 are bad in the eyes of law on the ground that the respondent No. 4 has wrongly considered that the petitioner is not a registered entity despite the fact that in the show-cause

notice itself, the petitioner has been reflected as registered entity having GST No. 01AAFCD0336C2ZK. It is further contended that the impugned notice/order came to the knowledge of the petitioner in the month of August 2025 only, when the bank account of the petitioner maintained with J&K Bank Ltd. Near LIC Gujjar Market, Rajouri was freezed and after obtaining the knowledge with regard to freezing of the account, the petitioner approached the appellate authority through the medium of appeal, but the petitioner was directed to first approach the respondent No. 4 for uploading the assessment order. The petitioner approached the respondent No. 4 for uploading the assessment order for the accounting year 2017-18. Thereafter, the petitioner preferred an appeal against the impugned order dated 22.12.2023 in terms of Section 107 of GST ACT, but the GST Portal did not accept the appeal, as such, the petitioner filed an appeal before the respondent No. 3, however, the same was dismissed vide order dated 15.10.2025, being time barred.

3. Mr. M. K. Bhardwaj, learned Senior Counsel appearing for the petitioner has submitted that the order impugned dated 22.12.2023 has been passed without affording due opportunity of hearing to the petitioner. He has further submitted that to demonstrate its bona fides, the petitioner is ready to deposit 10% of the tax demand with the respondents.
4. **Notice.**
5. Ms. Monika Kohli, learned Senior AAG waives notice on behalf of the respondents. She submits that the respondents shall provide due opportunity of hearing to the petitioner and thereafter shall pass fresh

order strictly in accordance with law. However, she submits that the concession so made, be not treated as precedent in future.

6. Learned Senior Counsel for the petitioner is not averse to the submission made by Ms. Monika Kohli, Sr. AAG.
7. In view of the consensus arrived at between the parties, the present petition is disposed of by quashing the order dated 22.12.2023 passed by the respondent No. 4 and order dated 15.10.2025 passed by the respondent No. 3. The petitioner is granted fifteen days' time from today to submit its response to the Show-Cause Notice, and, if necessary, an opportunity of hearing be also afforded to the petitioner. Thereafter, the respondent No. 4 shall pass a fresh speaking order in accordance with law after considering the petitioner's response. The petitioner, in the meanwhile, shall deposit 10% of the total tax payable in terms of the demand raised, with the respondents.
8. Needless to say that this order shall not be treated as a precedent, as it has been passed having regard to the peculiar facts and circumstances of the case and on the basis of the consent of learned counsel appearing for the parties.
9. The petition, along with the connected application, stands disposed of accordingly.

(RJNESH OSWAL)
JUDGE

(ARUN PALLI)
CHIEF JUSTICE

Jammu
28.01.2026
Sahil Padha