

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA**CWP No. 16821 of 2025****Date of decision: 21.09.2026****U.T. Electronics Pvt. Ltd.****.....Petitioner****Versus****Assistant Commissioner and another****.....Respondents****Coram****The Hon'ble Mr. Justice Ajay Mohan Goel, Judge.****The Hon'ble Mr. Justice Yogesh Jaswal, Judge.*****Whether approved for reporting?¹***

For the Petitioner : Mr. Vishal Mohan, Senior Advocate
with Mr. Praveen Sharma, Advocate.

For the Respondents : Mr. Sushant Keprate, Additional
Advocate General.

Ajay Mohan Goel, Judge (Oral)

By way of this writ petition, the petitioner has
approached this Court, inter alia, praying for the following relief:-

“a). That this Hon'ble Court may be pleased to issue writ in the nature of certiorari and quash the impugned orders (Annexure P-4) passed by the learned respondents under Section 73 of the H.P. GST being hopelessly barred by limitation.”

2. Learned Senior Counsel for the petitioner drew the attention of the Court to the documents appended with the petition and submitted that on a request made by the petitioner, in terms of Annexure P-2, dated 29.04.2021, the GST registration of the

¹***Whether the reporters of the local papers may be allowed to see the Judgment?Yes***

petitioner was cancelled with effect from 30.03.2021. He submitted that the grievance of the petitioner is that thereafter, a show cause notice under Section 73 of The Himachal Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as "the Act") dated 28.09.2023, Annexure P-3, was issued to the petitioner which notice, was never served upon the petitioner and on the basis of this unserved notice, impugned order (Annexure P-4) was passed under Section 73 of the Act.

3. Learned Senior Counsel submitted that in the light of the fact that there was no due service of the aforesaid notice upon the petitioner and the petitioner came to know of said notice only after its bank account was attached in terms of Annexure P-5, the impugned action of the respondents is per se bad in law.

4. On the other hand, learned Additional Advocate General submitted that the GST registration of the petitioner was cancelled on its request and as far as the service of show cause notice is concerned, the same was duly uploaded on the GST portal in terms of the provisions of Section 169 of the Act and the notice was also e-mailed to the petitioner and also sent through SMS on the phone number provided to the Department by the petitioner. He therefore, submitted that, it was incorrect to allege that the show cause notice was never served upon the petitioner.

5. Learned Senior Counsel for the petitioner emphatically denied that any notice was served upon the petitioner.
6. Having heard learned counsel for the parties and having perused the impugned order, as also the documents appended with the pleadings, we are of the considered view that the grievance of the petitioner cannot be addressed and redressed in proceedings under Article 226 of the Constitution of India.
7. The stand of the Department that the show cause notice was served upon the petitioner and besides it was uploaded on the GST portal, it was also sent through e-mail and SMS, has been denied by the petitioner, which make all these disputed questions of fact, which cannot be decided by this Court under Article 226 of the Constitution of India.
8. Otherwise also, in the light of the fact that there is a statutory remedy available to the petitioner, there is no occasion for this Court to dwell into all these issues under Article 226 of the Constitution of India.
9. At this stage, learned Senior Counsel for the petitioner submits that as the petitioner came to know of this entire thing only after his bank account was attached in terms of Annexure P-5, the petitioner was not able to approach the Appellate Authority within the period of limitation.

10. Be that as it may, in the light of the observations made hereinabove, we are disposing of this petition with the observation that in case any statutory appeal is filed by the petitioner against the impugned order within a period of 30 days from today, the same shall be deemed to have been filed within limitation and shall be decided by the Appellate Authority on merit. However, if the statutory appeal is not preferred within 30 days from today, then this indulgence granted to the petitioner shall cease to operate. Petition stands disposed of in above terms, so also pending miscellaneous application(s), if any.

(Ajay Mohan Goel)
Judge

(Yogesh Jaswal)
Judge

21st September, 2026.
(yogesh)