



2026:UHC:1428-DB

HIGH COURT OF UTTARAKHAND AT NAINITAL
HON'BLE THE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA
AND
HON'BLE SRI JUSTICE SUBHASH UPADHYAY
27TH FEBRUARY, 2026
WRIT PETITION (M/ B) NO. 121 OF 2026

Prithvi Raj Chufal Petitioner.

Versus

State Tax Officer ...Respondent.

Counsel for the Petitioner : Mr. Pankaj Tiwari, learned counsel.
Counsel for the State : Ms. Puja Banga, learned Brief Holder.

JUDGMENT :(per Mr. Manoj Kumar Gupta, C.J.)

1. The present writ petition has been filed praying for quashing of the order dated 18.04.2025, issued by respondent no.1 demanding Tax amounting to Rs.6,37,708.00/- [Tax amounting to Rs.2,56,644.00/- (1,28,322.00/- CGST and 1,28,322.00/- SGST), in addition of penalty Rs.2,56,644.00/- (1,28,322.00/- CGST and 1,28,322.00/- SGST) along with interest 1,24,420.00/- (62,210.00/- CGST and 62,210.00/- SGST)]. The petitioner has also assailed the show-cause notice dated 08.10.2024, issued in the matter.

2. The case of the petitioner is that in the past, the GST Registration of the petitioner was cancelled on the ground of non-filing of the returns. Subsequently, the Department *suo motu* granted temporary registration and, thereafter, issued the impugned show-cause notice. The



notice was not served on the petitioner personally and he could not come to know of it, as it was only uploaded on the portal. The Proper Officer, without fixing any date for personal hearing, in gross violation of sub-sections (4) and (5) of Section 75 of the GST Act, proceeded to pass the impugned assessment order.

3. Learned counsel for the petitioner has placed reliance on the judgment of Coordinate Bench dated 05.06.2025, in Writ Petition (M/B) No.316 of 2025, "*M/s Sri Sai Vishwas Polymers vs. Deputy Commissioner & another*", in support of his submission that, in case personal hearing is not afforded, it would vitiate the final order. It is further submitted that the petitioner has already deposited the entire amount of tax, except interest and penalty.

4. Learned counsel for the Revenue, after obtaining instructions, very fairly accepts that the tax amount has already been deposited, except the interest and penalty.

5. As the material brought on record does not indicate that any personal hearing was afforded to the petitioner, therefore, the final order impugned *herein*, would stand vitiated. Accordingly, the same is quashed.

6. The matter is remitted back to the Authority for proceeding from the stage of show-cause notice. The



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petitioner would be afforded an opportunity of hearing, and thereafter, fresh order will be passed.

7. The writ petition stands disposed of.

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

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dated: 27th February, 2026

NISHANT

NISHANT
KUMAR