



2026:UHC:1800-DB

IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

HON'BLE THE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA
AND

HON'BLE SHRI JUSTICE SUBHASH UPADHYAY

17TH MARCH, 2026

WRIT PETITION (M/B) No. 160 OF 2026

Vatsala Verma.

...Petitioner

Versus

State Tax Officer, Nainital and others.

...Respondents

Counsel for the petitioner. : Mr. Pradeep Singh Rawat, Mr. Mahendra Singh Rawat and Mr. Lalit Mohan Rawat, learned counsel.

Counsel for the respondents. : Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand.

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

1. Heard Mr. Pradeep Singh Rawat, learned counsel for the petitioner-firm, and Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand/ Revenue Department.

2. The present Writ Petition has been filed with the following prayers :-

“a. Issue a writ, order or direction, in the nature of certiorari quashing the impugned Order issued under section 73(9) of the UKSGST Act, 2017 uploaded on the GST common portal bearing reference no. ZD0502250142241 dated 19.02.2025 (Annexure No. 1) issued by the Respondent No.1, being in violation of principles of natural justice and contrary to the provisions of section 75(4) of the UKSGST Act, 2017

b. Issue a writ, order or direction in the nature of certiorari quashing the Notification No. 231 dated 31.03.2022 the suffering from the vice of necessary recommendation of the GST council as required under section 164 of the Act for extending the due date for filing of annual return,



arbitrarily extending the limitation under section 73(10) of the UKSGST Act, 2017,

c. Grant stay against recoveries of demand confirmed in the impugned order dated 19.02.2025 (AnnexureNo.-1) and other consequential proceeding, till the disposal of the present Writ petition;”

3. Admittedly, the order impugned dated 19.02.2025, under Section 73(9) of UKSGST Act, 2017, was passed after cancellation of GST registration of the petitioner-firm. The contention of the learned counsel for the petitioner-firm is that the notice, preceding the passing of the impugned order, was only uploaded on the GST Portal, and, since the GST registration of the petitioner-firm had been cancelled, therefore, there was no occasion for the petitioner to visit the portal, and, thus, he could not come to know of the same, resulting in the petitioner-firm unable to avail opportunity of hearing.

4. Ms. Puja Banga, learned Brief Holder appearing on behalf of the Revenue Department, does not dispute that, in identical facts and circumstances in Writ Petition (M/B) No. 1140/2025, “*Raj Shekhar Pandey v. State Tax Officer*”, where the notice was served merely by uploading on the GST Portal, after cancellation of the registration of the firm, it has been held to be insufficient.



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5. In view of the above, the impugned order dated 19.02.2025, under Section 73(9) of the UKSGST Act, 2017, is quashed, leaving it open to the petitioner-firm to respond to the show-cause notice within two weeks from today, and, thereafter, it shall be open to the respondent-department to pass fresh order, strictly in accordance with law, after providing personal hearing to the petitioner-firm, in terms of Section 75(4) of the Act.

6. It is clarified that, in case there is any difficulty in uploading the objection on the GST Portal, it shall be open to the petitioner-firm to file the same in physical form, before the proper officer, within stipulated period of two weeks.

7. Accordingly, the Writ Petition stands disposed of.

8. All pending applications stand disposed of accordingly.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 17th March, 2026

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