



2026:UHC:2702-DB

IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL
THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA
AND
THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY
Writ Petition (M/B) No.183 of 2026
16th April, 2026

M/s Brijbihari Concast Private Ltd. -----Petitioner

Versus

State Tax SGST and Another -----Respondents

Presence:-

Ms. Priya Bhowmik (through V.C.), Mr. R.P. Singh and Mr. Rahul Ranjan, learned counsel for the petitioner.

Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand through V.C.

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

1. Heard learned counsel for the parties.
2. The present writ petition is directed against the order dated 26.12.2025 passed by respondent no.1 under Section 20 of the Integrated Goods and Service Tax Act, 2017 and Section 73(9) read with Section 50 and Section 122(2)(a) of the Central / State Goods and Service Tax Act, 2017 and the summary order of the even date.
3. The main ground of challenge to the aforesaid orders is that the same have been passed in gross violation of the principles of natural justice. The petitioner was not given opportunity of personal hearing although the petitioner requested for personal hearing while submitting replies dated 11.12.2025 and 26.12.2025.



4. Having regard to the said submissions, on 27.03.2026, the following order was passed:

- “1. Sri Rahul Ranjan, Sri Rakesh Prasad Singh and Sri Kanti Ram, learned counsel for the petitioner.*
- 2. Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand.*
- 3. The submission of the learned counsel for the petitioner is that the impugned order dated 26.12.2025 has been passed by the Adjudicating Officer without giving any opportunity of hearing to the petitioner, despite the petitioner having specifically requested for the same while submitting its reply dated 11.12.2025 and again on 26.12.2025.*
- 4. Ms. Puja Banga, learned counsel for the revenue, seeks time to obtain instructions on the said aspect.*
- 5. Accordingly, adjourn to 04.04.2026 as fresh.”*

5. On the next date i.e. 06.04.2026, the Court after taking into consideration the stand taken by the department in the written instructions passed the following order:

- “1. Mr. Rakesh Prasad Singh, Mr. Kanti Ram, and Mr. Rahul Ranjan, learned counsel for the petitioners.*
- 2. Ms. Pooja Banga, learned Brief Holder for the State.*
- 3. In compliance of our previous order Shri Saurav Tiwari, Deputy Commissioner, Audit-1 Sales Tax, Kashipur, has furnished instructions to the effect that the petitioner was asked to be present on 27.10.2025 for personal hearing and again on 03.11.2025. However, no document has been annexed to show how the petitioner was intimated of the date of personal hearing. The instructions furnished are vague and appears to be misleading.*
- 4. The concerned Officer is cautioned not to submit such vague instructions in future.*
- 5. Learned counsel for the revenue is granted a week's further time to place on record documentary*



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evidence in support of the written instructions.

6. *List on 16.04.2026, as fresh."*

6. On matter being taken up today, Ms. Puja Banga, learned State Counsel concedes that no written notice was issued to the petitioner intimating it of any date fixed for personal hearing. Consequently, the impugned order is in violation of Section 75(4) and, therefore, the same is quashed.

7. The matter is remitted back to the department for passing fresh order after providing opportunity of hearing to the petitioner.

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

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 16.04.2026

SS

**SUKHBANT
SINGH**

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