



2026:UHC:3463-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

07TH MAY, 2026

WRIT PETITION (M/ B) No. 313 OF 2026

M/s Shree Kanhaiya Ji Concast Private Limited.

...Petitioner

Versus

Union of India and others.

..Respondent

Counsel for the petitioner. : Mr. Rohit Arora, learned counsel.

Counsel for respondent no. 1. : Mr. Manoj Kumar, learned CGSC for the
Union of India.

Counsel for respondent nos. 2 & 3. : Mr. Shobhit Saharia, learned counsel.

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

1. The following prayers have been made in the present Writ Petition :-

"i) Issue a Writ of Certiorari, order or direction of appropriate nature thereby to set aside the Impugned Order dated 28.12.2025 confirming demand of tax amounting Rs. 13,22,03,835 along with interest and penalty under Section 50 and 74 of the CGST Act Annexure-1 (Page No.19 to 87),

ii) Issue a Writ, Order or direction in the Nature of Mandamus directing the Respondents to restrain from taking any coercive action in regard to the Impugned Order dated 28.12.2025 confirming demand of tax amounting Rs.13,22,03,835 along with interest and penalty under Section 50 and 74 of the CGST Act Annexure-1 (Page No.19. to 87),

iii) Issue a Writ, Order or direction in the Nature of Mandamus directing the Respondent No. 3 to return/release the documents seized during the Search dated 20.1.2023;"

2. In respect of prayer nos. 1 & 2, admittedly, the petitioner has alternative statutory remedy and, therefore, we are not inclined to examine the said reliefs. As prayed by



learned counsel for the petitioner, he is permitted to seek the statutory remedy in respect thereof.

3. In respect of prayer no. 3, Mr. Shobhit Saharia, learned counsel for the Revenue states that the Department is ready to furnish copies of relevant documents seized from the petitioner during Search dated 20.01.2023, in case any application is filed by the petitioner in this behalf.

4. Having regard to the stand taken, the Writ Petition is disposed of, with liberty to the petitioner to move appropriate application for being provided with copies of the documents needed by the petitioner, and which were seized during Search dated 20.01.2023. In the event any such application is filed, the respondent-department shall ensure that copies of the documents are furnished to the petitioner positively within next two weeks.

5. All pending applications stand disposed of accordingly.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 07th May, 2026

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