



2026:UHC:3912-DB

IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

HON'BLE THE CHIEF JUSTICE SRI MANOJ KUMAR GUPTA
AND

HON'BLE SRI JUSTICE SUBHASH UPADHYAY

20th May, 2026

WRIT PETITION (M/ B) No. 334 OF 2026

M/s R N Die Castings

.....Petitioner

Versus

Additional Commissioner,

Central Goods and Services Tax and others. ..Respondents

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

Counsel for the respondents : Sri Shobhit Saharia, learned counsel
for the respondents.

ORDER :

1. The present writ petition has been filed praying for the following reliefs:

“a. issue a writ, order or direction, in the nature of declaration declaring Section 16(2)(b), CGST Act, 2017 being arbitrary, unreasonable and violative of Article 14, 19(1)(g), 265 and 300A of the Constitution of India.

b. Alternatively, reading down section 16(2)(b), CGST Act to the extent that the said section does not mandate Toll Receipt as an essential document to provide the receipt of the goods and supplies received from a supplier whose GST Registration is cancelled retrospectively after making the supply, will be considered valid as per Section 16(2)(b), CGST Act.

c. Issue a writ, order or direction, in the nature of certiorari quashing the impugned Order-in-Original bearing no. 84/CGST/ADC/DDN/2026 issued by the Respondent under section 74 of the GST Act, 2017 along with Summary of Order vide FORM GST DRC-07 bearing reference no. ZD050326017177L both dated 30/03/2026 (ANNEXURE-2) (Page No. 63 to 134);

d. Issue a writ, order or direction, in the nature of certiorari quashing no. the Show Cause Notice bearing 93/AE/CGST/DDN/2025 under section 74, GST Act 2017 were issued along with FORM GST DRC-01 bearing reference no. ZD0506250211280 dated 28/06/2025 (ANNEXURE-6) (Page No. 151 To 155);

e. Alternatively, Issue a writ, order or direction, in the nature of mandamus directing the Respondent to consider the case of the Petitioner afresh;

f. Issue a writ, order or direction, in the nature of mandamus directing the Respondent to restrain from taking any coercive action against the Petitioner in regard to the impugned Order-in-Original bearing no. 84/CGST/ADC/DDN/2026 issued by the Respondent under section 74 of the GST Act, 2017 along with Summary of Order vide FORM GST DRC-07 bearing reference no. ZD050326017177L how? both dated 30/03/2026 (ANNEXURE-2)



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(Page No. 63 To 134.) and Show Cause Notice bearing no. 93/AE/CGST/DDN/2025 under section 74, GST Act 2017 were issued along with FORM GST DRC-01 bearing reference no.ZD0506250211280 dated 28/06/2025 (ANNEXURE-6) (Page No. 151 TO 155);

g. Issue any other writ, order or direction and/or allow any other consequential relief as expedient in law, on the facts and circumstances of the case.”

2. Learned counsel for the petitioner, after making submissions at some length, very fairly concedes that the issue essentially relates to the interpretation of the provision and not its *vires* and, therefore, prays for withdrawal of the writ petition, with liberty to the petitioner to avail the statutory remedy of appeal.
3. Accordingly, the writ petition is dismissed as withdrawn with liberty to the petitioner to avail the statutory remedy of appeal, if so advised.
4. Pending application, if any, also stands dismissed.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 20th May, 2026
Rathour

PRAVINDRA
SINGH RATHOUR

Digitally signed by PRAVINDRA SINGH RATHOUR
DN: cn=PRAVINDRA SINGH RATHOUR,
ou=JUDICIAL OFFICE OF UTTARANCHAL,
o=GOVERNMENT OF UTTARANCHAL,
c=IN
Date: 2026.05.21 15:08:45 +05'30'