



2026:UHC:3717-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

14TH MAY, 2026

WRIT PETITION (M/ B) No. 359 OF 2026

M/s Nikko Auto Limited.

..Petitioner

Versus

Commissioner, State Goods and
Services Tax and another.

..Respondents

Counsel for the petitioner. : Mr. Vivek Vaibhav and Mr. Ramesh
Nainwal, learned counsel.

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

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

1. The petitioner is assailing the order-in-original dated 06.04.2024 passed by respondent no. 2 under Section 73 of the UGST Act, 2017 for Financial Year 2018-19 & dated 18.02.2025 for Financial Year 2020-21.

2. The case of the petitioner is that it had stopped doing its business in the State of Uttarakhand in the year 2021 and, on its request, its GST registration was cancelled on 10.09.2021 w.e.f. 25.08.2021. Thereafter, the respondents issued show cause notices to the petitioner dated 20.12.2023 and 08.11.2024 by uploading the same on the GST portal, followed by passing of the impugned orders. It is contended



that since GST registration of the petitioner stood cancelled, therefore, there was no occasion to check the GST portal, consequently the petitioner could not come to know of the proceedings drawn against it. It is submitted that the show cause notices were not sent to the petitioner for service by any other mode. In the aforesaid backdrop, it is submitted that the impugned orders are *ex parte*, and the same should be quashed. In support of the submission, learned counsel for the petitioner has placed reliance on an order dated 12.02.2026 passed by us in WPMB No. 1065/2025, "*M/s Jaipal Singh v. Commissioner, State Goods and Services Tax Commissionerate, Dehradun, Uttarakhand and another*", where, in identical facts and circumstances, the orders passed against the assessee have been quashed, and liberty has been given to the Revenue to pass fresh order. In the said judgment, reliance has been placed on the law laid down by the Allahabad High Court in *M/s AHS Steels v. Commissioner of State Taxes (Writ Tax No. 1676/2024)* and *M/s Katyal Industries v. State of U.P. and others (Neutral Citation No. 2024: AHC:23697-DB)*.

3. Ms. Puja Banga, learned Standing Counsel for the Revenue very fairly concedes that the present case is covered by the judgment dated 12.02.2026 in case of *M/s Jaipal Singh* (supra).



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4. Accordingly, the impugned orders dated 06.04.2024 and 18.02.2025 are quashed. The petitioner-Company is granted four weeks' time to file its reply to the show cause notices, and thereafter liberty is reserved in favour of the Revenue to pass a fresh order strictly in accordance with law. It is needless to mention that the petitioner shall be granted opportunity of personal hearing, in terms of Section 75(4) of the UKGST Act, 2017, if so desired by the petitioner.

5. The writ petition stands disposed of accordingly.

6. All pending applications stand disposed of accordingly.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 14th May, 2026

Rahul

RAHUL
PRAJAPATI