



2026:UHC:862-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
12TH FEBRUARY, 2026

WRIT PETITION (MB) No. 1065 OF 2025

M/s Jaipal Singh

.....Petitioner

Versus

Commissioner, State Goods and Services Tax
Commissionerate, Dehradun, Uttarakhand and another.

...Respondents

Counsel for the petitioner : Sri Tarun Pande, learned counsel.

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

JUDGMENT : (Per Sri Manoj Kumar Gupta, C.J.)

1. Heard Sri Tarun Pande, learned counsel for the petitioner and Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand.

2. The petitioner has prayed for quashing of the order dated 16.08.2024 passed by respondent No. 2-Assistant Commissioner, State Tax, Sector-1, Vikas Nagar, Dehradun, Uttarakhand, whereby he has confirmed the demand of Rs. 18,75,970/-, interest Rs. 8,28,474/- and penalty Rs. 95,226/- towards CGST/UKGST. The order was passed in respect of liability incurred in respect of transactions said to have been done before the cancellation of GST Registration of the petitioner-firm with effect from 04.11.2019 vide order reference No. ZA0511190023342.



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3. Learned counsel for the petitioner submits that after cancellation of the registration, the notice for the proceedings should have been served on the petitioner-firm by other modes and not only by uploading it on the portal, otherwise, it would not be a valid service. He further submits that after cancellation of the registration of the firm, the firm was not expected to keep accessing the portal and in support of his contentions, learned counsel for the petitioner places reliance on the judgment dated 16.09.2025 in Writ Petition (M/B) No. 701 of 2025 titled as '*M/s Nulife Medical Store vs. Commissioner, State Goods and Service Tax, Commissionerate, Dehradun & another*', wherein it has been held that once the registration has been cancelled, the assessee cannot be expected to check the GST portal and service must be effected through alternative mode.

4. The relevant observations, made in the said judgment on the said aspect after taking into consideration the law laid down by the Allahabad High Court in ***M/s Ahs Steels vs. Commissioner of State Taxes (Writ Tax No. 1676 of 2024)*** and ***M/s Katyal Industries vs. State of U.P. and others (Neutral Citation No. 2024: AHC:23697-DB)*** and other decisions of the Hon'ble Apex Court, are as follows:-

"25. The twin issues which, therefore, arise for determination before this Court are: (i) whether the service of notices exclusively through the GST portal, in the circumstances of the present case where registration of the Petitioner stood cancelled, can be regarded as valid service under Section 169 of the CGST Act; and (ii) whether the impugned order suffers from violation of



the statutory mandate under Section 75(4) requiring an opportunity of personal hearing.

26. Section 169 of the CGST Act prescribes multiple modes for valid service of notice, including (a) direct tender to the assessee, manager, authorized representative or family member, (b) registered or speed post or courier; (c) communication through email, (d) making it available on the common portal; and (e) by affixation or publication in a newspaper, if other modes are not practicable. The legislative intent is clear: while making a notice available on the common portal is one permissible method, it is not the exclusive method, and the Department is duty-bound to ensure effective service in a manner that actually communicates the notice to the assessee.

27. In the instant case, the Petitioner's registration stood cancelled since 2018, and therefore, the Petitioner was not enjoined to monitor the GST portal. The insistence by the Department that portal-based service alone sufficed amounts to imposing a duty on a non-registered person, which the law does not contemplate. The decisions relied upon by the learned counsel for the Petitioner are directly on point.

28. In light of the above discussion, this Court is persuaded to hold that the Department, in the present case, failed to effect valid service of the notices. The statutory requirement of service under Section 169 has not been satisfied.

29. Section 75(4) of the CGST Act mandates that an opportunity of hearing shall be granted where a request is received in writing or where an adverse decision is contemplated. This provision embodies the principle of audi alteram partem, the right to be heard before an adverse order is passed. The Supreme Court in Radha Krishan Industries v. State of Himachal Pradesh, (2021) 6 SCC 771, while examining the scheme of GST law, underlined that fiscal adjudications must comply strictly with the principles of natural justice, and failure to afford a hearing renders the proceedings vulnerable."

5. Learned counsel for the revenue does not dispute that Show Cause Notice dated 16.08.2024 was presumably served only by uploading the same on the GST portal and not by any other



mode. Consequently, the law laid down in the judgment dated 16.09.2025 passed in WPMB No. 701 of 2025 would squarely apply to the facts of the instant case as well.

6. Accordingly, the impugned order dated 16.08.2024, passed by respondent No. 2-Assistant Commissioner, State Tax, Sector-1, Vikas Nagar, Dehradun, Uttarakhand is hereby quashed. The Revenue is granted liberty to issue a fresh notice to the petitioner and, thereafter, adjudicate the matter in accordance with law. Needless to say that the petitioner shall be granted an opportunity of personal hearing in terms of Section 75(4) of the GST Act, if so desired by the petitioner.

7. The writ petition stands disposed of accordingly.

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

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 12th February, 2026
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