



2026:UHC:4880-DB

HIGH COURT OF UTTARAKHAND AT NAINITAL
HON'BLE THE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA
AND
HON'BLE SRI JUSTICE SUBHASH UPADHYAY
16TH JUNE, 2026
WRIT PETITION (M/B) NO. 1127 OF 2025

M/s Ravinder Singh Gariya Petitioner.

Versus

The Assistant Commissioner SGST and another
....Respondents.

Counsel for the Petitioner : Dr. Govind Singh Latwal, learned counsel.

Counsel for the Respondents : Ms. Puja Banga, learned Standing Counsel.

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

1. Heard learned counsel for the parties.

2. The petitioner firm has assailed the order in original dated 16.04.2025, passed under Section 73 of the Uttarakhand State Goods and Services Tax Act, 2017 (*hereinafter referred to as "the Act"*) and the orders dated 30.11.2022 and 15.04.2023, passed under Section 62 of the Act. The petitioner firm has also prayed for a direction to the respondents to rectify the demand in exercise of powers under Section 161 read with Rule 142 (7) of the Act.

3. The case of the petitioner firm is that it had deposited the tax amount being demanded by the impugned orders, on 24.02.2025 itself.



4. The respondents have filed the counter-affidavit and in Paragraph No.7 thereof, the following stand has been taken:-

*“7. That thereafter show cause notice under section 73 of CGST/ SGST Act 2017 was issued on 03/02/2025. The petitioner was also given the opportunity of personal hearing to appear on 27/02/2025 at 11 am but the petitioner did not present himself not any authorized signatory was present and no reply was submitted against the notice given under section 73 of CGST/ SGST Act 2017 Thereafter an order was passed u/s 73 of the SGST Act **dated-** 16-04-2025. It is also pertinent to mention that due to non filing of return demand under sec 62 was created for July –Sep on 30-11-22. Oct-Dec on 15-04-2023 and Jan – March on 12-05-2023. Petitioner filed return of Dec 22 on 24-02-2025 and deposited tax of March 2022 on 24-02-2025. Due to double taxation petitioner filed rectification application under sec 161 for Sep-Oct which is rectified on 11-07-2025 and Oct-Dec on 30-10-2025. As petitioner deposit tax of March against 62 notice so the march demand can be rectified under section 161 of GST Act.”*

5. In view of the stand taken by the Revenue, we dispose of the writ petition permitting the petitioner firm to apply for rectification and, in the event, any such application is filed, the concerned respondent shall pass appropriate orders on the same. It is further provided that as soon as the rectification is carried out, the request of the petitioner firm for revocation of the order of cancellation of GST registration shall also be considered and decided in accordance with law.



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

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dated: 16th June, 2026
NISHANT

NISHANT
KUMAR