HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 3687 of 2026

Mohd. Qamar

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Anil Prakash Mathur
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE SWARUPAMA CHATURVEDI, J.

1. Heard Sri Anil Prakash Mathur, learned counsel for the petitioner and Sri Rishi Kumar, learned Additional Chief Standing Counsel for the State.

2. Order impugned is the order passed by respondent no. 2 on the application dated 11.08.2026 filed by the petitioner, seeking revocation of the earlier order dated 17.07.2026 whereby the petitioner's registration had been cancelled.

3. Aggrieved by order dated 17.07.2026, the petitioner had approached this Court by means of earlier writ petition being **Writ Tax No. 3402 of 2026**, **Mohd. Qamar Vs. State of Uttar Pradesh And Another**. It was disposed of *vide* order dated 10.08.2026, leaving it open to the petitioner to apply for revocation of cancellation of registration.

4. In compliance to the order dated 10.08.2026, the petitioner had applied on 11.08.2026, seeking revocation of the order dated 17.07.2026. Consequently, on 14.08.2026, a notice was issued to the petitioner by respondent no. 2, requiring him to appear on 17.08.2026 and to make the following compliance:-

> *"2. Any Supporting Document - Others (Please specify) - Therefore, you are directed to bring the aforementioned documents, as well as the devices used to capture the loading/unloading photographs and the laptops or computers used to generate the bills and e-way bills, to Room No. 92 of the State Tax (SGST) Office at Ram Ganga Vihar, Moradabad, on 17.08.2026 for the verification of records."*

5. It is the petitioner's own case that he had appeared and produced evidence in the shape of original tax invoices, photographs etc. At the same time, the petitioner maintained, that he could not produce the electronic devices such as laptops and computers, before the respondent no. 2. He explained - those laptops and other devices belonged to its unnamed employees. They had since left his employment. Therefore, the petitioner was unable to comply with the directions issued.

6. Though, the petitioner has not made any recital in that regard, plain reading of the order (undated) order impugned in these proceedings reveals that in response to the petitioner's application dated 11.08.2026, a notice was issued to him on 14.08.2026, fixing dated 17.08.2026. That order further records that on 17.08.2026, the petitioner had assured the respondent no. 2 that he would produce the electronic devices and mobile phones on 19.08.2026. However, no device was produced on 19.08.2026. Whether that statement recorded in the order is correct or not, cannot be adjudicated in these proceedings.

7. Suffice to note that upon consideration of reply furnished and in absence of electronic devices produced by the petitioner, adverse inference was drawn by the Adjudicating Authority. The only error that exists in the order is - it is neither dated nor it has been structured or reasoned appropriately. For ready reference, the first page of the order is reads as below:-

Form GST REG-23

[See Rule 23(3)]

Reference No.: ZA090826136272D Date: 14/08/2026

To

MOHD QAMAR

SABJI MANDI CHAURAHA, BHOJPUR, BHOJPUR DHARAMPUR, Moradabad, Uttar Pradesh, 244001

GSTIN: 09AADPQ7977KIZT

Application Reference Number (ARN): AA0908260749795 **Date:** 11/08/2026

Show Cause Notice for rejection of application for revocation of cancellation of registration

This has reference to your application dated 11/08/2026 regarding revocation of

cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

1. Reason for revocation of cancellation - Others (Please specify) You have filed an online application for revocation, in which it was stated that ed that during the personal hearing, you would present the original cropses of tax invoices, transport receipts (builty), e-way bills, weighbridge slips, toll plaza payment receipts, bank account statements, and photographs related to loading and unloading for verification

2. Any Supporting Document - Others (Please specify) - Therefore, you are directed to bring the aforementioned documents, as well as the devices used to capture the loading/unloading photographs and the laptops or computers used to generate the bills and e-way bills, to Room No. 92 of the State Tax (SGST) Office at Ram Ganga Vihar, Moradabad, on 17.08.2026 for the verification of records

You are hereby directed to furnish a reply to the notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on 17/08/2026 at 11:00

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Kindly refer the supportive document attached for case specific details.

Vivek Kumar
Assistant Commissioner
Moradabad Sector-7

8. On a first reading, if one were to miss - the last/single sentence paragraph, on the one page of that order, it gives an impression that the order is neither dated not reasoned. In fact, the recital contained on the first page is unintelligible. It does not record either the fact of compliance made by the petitioner on 17.08.2026 nor it records the failure on the part of the petitioner to produce the electronic devices on 19.08.2026, nor it records any reason for the conclusion drawn.

9. For reason of that blunder - on part of respondent no. 2, time of the Court has been consumed, to ascertain the real reasons that have been recorded, on the next pages.

10. That approach of the respondent no. 2 is found to be casual. He is

advised to remain more careful while passing orders in such proceedings.

11. As to the order to be passed with reference to the petitioner, in face of statutory remedy of appeal available, both against the order of cancellation and now against the order (undated) impugned in this writ petition, considering the fact that the petitioner claims that the order was served on him on 22.08.2026, first, the date of the order may be treated to be 22.08.2026 only. Accordingly, the petitioner may approach the appeal forum against that order and the order dated 17.07.2026. If such appeal is filed within a period of two weeks from today, the same may be dealt with and decided, as expeditiously as possible, without allowing any undue or long adjournment.

12. As to the further submission that the fact dispute considered by the respondent no. 2 is not related to the present petitioner, we are disinclined to adjudicate the fact dispute. All facts may remain open to be contested before the Appeal Authority.

13. Accordingly, the present writ petition is **disposed of**.

(Swarupama Chaturvedi,J.) (Saumitra Dayal Singh,J.)

September 9, 2026

#Vikram/-

Digitally signed by :-
VIKRAM GUPTA
High Court of Judicature at Allahabad