IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. G. NARENDAR

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

Writ Petition Misc. Bench No.919 of 2025

8 December, 2025

Ujjwal Shram Sanvida Sahkari Limited -----Petitioners

Versus

State Tax Officer and Others -------Respondents

Presence:-
Mr. Rohit Arora, learned counsel for the petitioners.
Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand through V.C.
Mr. Shobhit Saharia, learned counsel for respondent nos.4 and 5.

JUDGMENT : (per Mr. G. Narendar C. J.)

Heard Mr. Rohit Arora, learned counsel for the petitioners; Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand and Mr. Shobhit Saharia, learned counsel for respondent nos.4 and 5.

2. Shri Shobhit Saharia, learned counsel for respondent nos.4 and 5 submits that all the original documents except the relied upon documents would be handed over to the petitioner. With regard to the relied upon documents, he would submit that the same has been annexed to the show-cause notice.

3. Per contra, the learned counsel for the petitioner submits that no show cause notice has been served upon him.

4. Be that as it may, if no show cause notice has been submitted, the concerned Officer may also issue certified copies of the said relied upon documents and also a certificate that the originals are in the possession of the said Authority.

5. The petitioner shall approach the Assistant Commissioner, Anti-Evasion Cell, Central Tax Commissionerate, Dehradun on 12.12.2025 at 10:30 A.M. and the documents shall be handed over to the petitioner, as recorded above.

6. At this stage, learned counsel for the petitioner submits that the State Tax Authorities have proceeded against him and have issued show cause notice and recovery proceedings have also been initiated. It is put to the learned standing counsel for the State Tax Authorities and the learned counsel would fairly admit the inability of the petitioner to have caused an effective reply to the show cause notice in the absence of documents. In that view of the matter, we are of the opinion that the assessment be set aside and the matter be remitted back to the Assessing Officer for assessment afresh, subject to

the condition that the petitioner, on receipt of the documents on 12.12.2025, as directed above, shall effect a reply within 15 days thereafter and in the event the petitioner fails to effect a reply to the show cause notice, the order of assessment shall stand restored and the instant order shall stand revoked automatically.

7. The Writ Petition stand ordered accordingly. There shall be no order as to costs.

8. As a sequel thereto, the miscellaneous petitions, if any pending, shall stand closed.

(G. NARENDAR, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 08.12.2025

R/SS