



2026:UHC:2943-DB

HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE SHRI SUBHASH UPADHYAY

22nd April, 2026

Writ Petition (M/B) 402 of 2025

Manoj Kumar Mangal

-----Petitioner

Versus

Deputy Commissioner, (A)-2, State Tax, Haridwar
(Uttarakhand), State Tax Office, Roshnabad, Haridwar

-----Respondent

Presence:-

Mr. Raghav Singhal, learned counsel for the petitioner.
Mr. Rajeev Singh Bisht, learned Additional Chief Standing Counsel
for the State.

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

1. The writ petition has been filed praying for
the following reliefs:

- (i) *issue a writ, order or direction in the nature of certiorari, quashing the impugned letter, being reference no. ZD050724011931N, dated 26.07.2024 issued by respondent (Annexure No. 4 to this writ petition).*
- (ii) *issue a writ, order or direction in the nature of certiorari, quashing the impugned order undated passed by respondent (Annexure No. 5 to the writ petition)*



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2. Mr. Raghav Singhal, learned counsel for the petitioner, after making his submissions, prayed for withdrawal of the writ petition with liberty to the petitioner to avail the remedy of statutory appeal.

3. Accordingly, the writ petition is disposed of as withdrawn with liberty in terms of above.

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

(MANOJ KUMAR GUPTA, C.J.)

(SUBHASH UPADHYAY, J.)

Dated: 22.04.2026
Kaushal