SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
	26.10.2026		**WPMB/883/2026** M/s ISOFT --Petitioner **Versus** The Commissioner, State Tax, Headquarters, Dehradun, Uttarakhand and others. --Respondents **Hon'ble Manoj Kumar Tiwari, A.C.J.** **Hon'ble Subhash Upadhyay, J.** 1. Sri Tarun Pande & Sri Ashish Agarwal, learned counsel for petitioner. 2. Ms. Puja Banga, learned Standing Counsel for the State of Uttarakhand (through V.C.). 3. An order, under Section 73 of Uttarakhand GST Act, 2017 (hereinafter referred to as 'the Act'), was passed against petitioner on 28.08.2024. Petitioner has challenged the said order on the ground that personal hearing was not given to it in terms of Section 75(4) of the Act. 4. It is contended that the date of personal hearing, indicated in the notice, was 11.06.2024, while the date of submitting reply was mentioned as 30.06.2024. Thus, it is contended that personal hearing was denied to petitioner, as date given for hearing was prior to date of submission of reply. 5. Perusal of record reveals that petitioner filed an Appeal against the order dated 28.08.2024, which, however, was dismissed on the ground of limitation, as there was delay of more than five months in filing such Appeal. 6. Since the Statute provides limitation of 3

2026:UHC:9587-DB

months and the Appeal can, still, be entertained by Appellate Authority within one month after expiry of limitation period, and the Appeal filed by petitioner was barred by limitation, therefore Appellate Authority was justified in dismissing the Appeal. However, the order passed by Assistant Commissioner, State Tax, Nainital, Uttarakhand is unsustainable in view of the judgment dated 09.09.2026 passed by this Court in Writ Petition (M/B) No. 709 of 2026 titled '*M/s New Shri Rama Enterprises vs. Assistant Commissioner & another*'.

7, Therefore, we allow the writ petition, set aside the impugned order dated 28.08.2024 and remit the matter back to the Adjudicating Officer to proceed from the stage of Show Cause Notice by granting an opportunity to petitioner to file its reply and, thereafter, fix a date for personal hearing. Adjudicating Officer shall, thereafter, pass order afresh within six weeks.

(Subhash Upadhyay, J.) **(Manoj Kumar Tiwari, A.C.J.)**
26.10.2026 26.10.2026

Rathour

PRAVINDRA SINGH RATHOUR
Digitally signed by PRAVINDRA SINGH RATHOUR
DN: c=IN, o=HIGH COURT OF UTTARAKHAND,
ou=HIGH COURT OF UTTARAKHAND,
2.5.4.20=23699ccc2fd40ad81b6fd13323779d9e3aeb1097d17dbb53d481cabd25946eed, postalCode=263001,
st=UTTARAKHAND,
serialNumber=1F65499E931DF71CDAF92A40CC6179B8E010331BA695239171F906FD5C45C4E8,
cn=PRAVINDRA SINGH RATHOUR
Date: 2026.10.27 14:06:10 +05'30'