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/898/2026** M/s Sita Enterprises --Petitioner **Versus** Office of The Commissioner, Central GST Audit Commissionerate Dehradun and another. --Respondents **Hon'ble Manoj Kumar Tiwari, A.C.J.** **Hon'ble Subhash Upadhyay, J.** 1. Sri Gaurav Pawar and Sri Nakul Mehta, learned counsel holding brief of Ms. Prabha Naithani, learned counsel for petitioner. 2. Sri Shobhit Saharia, learned counsel for respondents. 3. Petitioner has challenged Show Cause Notice dated 24.08.2026 issued under Section 74 read with Section 74A of the Central GST Act, 2017 (hereinafter referred to as 'the Act'). 4. It is contended on behalf of petitioner that there has been no suppression of facts by petitioner, therefore the Show Cause Notice could not have been issued under Section 74, read with Section 74A, of the Act and it could only have been issued under Section 73 of the Act and limitation for issuing such notice has expired. 5. We are not inclined to entertain the

challenge to the Show Cause Notice at this stage, as it is for petitioner to demonstrate before the Competent Authority that it is not a case of suppression of facts.

6. Learned counsel for petitioner points out that petitioner has made a representation against the Show Cause Notice, and he submits that petitioner be given ten days' time to file its reply to the Show Cause Notice.

7. Whether petitioner has, in fact, suppressed any fact from GST Authorities, or not cannot be decided at this stage when its reply is yet to be considered by the Competent Authority.

8. The writ petition is, however, disposed of with a direction to the Assessing Authority to consider the issues raised by petitioner in its reply and pass a reasoned order, after providing an opportunity of hearing to petitioner.

9. We hope and expect that final order shall be passed by the Assessing Authority within four months.

PRAVINDRA SINGH RATHOUR

(Subhash Upadhyay, J.) 26.10.2026

(Manoj Kumar Tiwari, A.C.J.) 26.10.2026

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