SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			WPMB/945/2026 M/s Kallu Cable --Petitioner **Versus** The Commissioner State Goods And Service Tax and another --Respondents **Hon'ble Manoj Kumar Tiwari, A.C.J.** **Hon'ble Subhash Upadhyay, J.** Mr. Aayush Gaur, Advocate for the petitioner. 2. Ms. Puja Banga, Standing Counsel for the State of Uttarakhand/respondents. 3. Petitioner has sought following reliefs in this writ petition:- *a) issue a writ of certiorari or a writ in the nature of certiorari to call for the records and quash/set aside the impugned Assessment Order in Form GST DRC-07 (Reference No. ZD0506240056788) (Annexure No. 1 at page No. 15 to 18) passed by Respondent No. 2 for the Financial Year 2023-24, as the same has been passed in utter disregard to the principles of natural justice, Section 75(4), and Section 169 of the CGST Act;* *b) issue a writ of certiorari or a writ in the nature of certiorari to quash and set aside the Show Cause Notice in FORM GST DRC-01 dated 13/06/2024 (Ref. No. ZD050624005678B) (Annexure No.3 at page No. 22 to 29);* *c) issue a writ of mandamus directing Respondent No. 2 to restore the proceedings to the stage of the Show Cause Notice and re-decide the matter afresh only after executing physical service of notices and providing a proper and effective opportunity of personal hearing to the petitioner;*

			d) issue a writ, order, or direction in the nature of Prohibition /Mandamus restraining the respondents from initiating or pursuing any coercive recovery actions pursuant to the impugned order in Form GST DRC-07 during the pendency of these proceedings." 4. Learned counsel for petitioner submits that petitioner was denied personal hearing, although providing personal hearing is mandatory under Section 75(4) of the Uttarakhand GST Act. He submits that identical issue was decided by this Court in WPMB/316/2025. 5. Ms. Puja Banga, learned State Counsel, however, submits that facts of the present case are somewhat different. 6. Since in the show cause notice, it is mentioned that in case petitioner fails to submit reply within thirty days, then it shall be presumed that petitioner do not wish to be personally heard. Thus, it is contended that presumption drawn by the Proper Officer in the impugned show cause notice is legally unsustainable. 7. Learned counsel for petitioner points out that notice under Section 74 of the Act was issued to petitioner on 13.06.2024 and petitioner was asked to submit reply to the notice within thirty days. It is contended that the notice was sent in the web portal of the Goods and Service Tax Department and

			petitioner was not aware about the notice dated 13.06.2024. 8. After hearing learned counsel for the parties, we find that the issue raised by petitioner is covered by the judgment rendered by Coordinate Bench in WPMB/316/2025. 9. We, accordingly, dispose of the writ petition in terms of judgment dated 05.06.2025, rendered in WPMB/316/2025. **(Subhash Upadhyay, .J.)** **(Manoj Kumar Tiwari, A.C.J.)** 05.11.2026 Navin NAVEEN CHANDRA