SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			WPMB/974/2026 Mohd Sirajuddin --Petitioner **Versus** Assistant Commissioner, SGST, Sector -1, Kashipur, Rudrapur, Uttarakhand --Respondent **Hon'ble Manoj Kumar Tiwari, A.C.J.** **Hon'ble Subhash Upadhyay, J.** Mr. Rohit Arora, learned counsel for the petitioner. 2. Ms. Puja Banga, learned Standing Counsel for the State/respondent through V.C. 3. By means of this writ petition, petitioner has sought the following reliefs:- *"(i) Issue a writ, order or direction, in the nature of certiorari quashing the impugned Rectification Order issued by the Respondent u/s. 74, GST Act along with Summary of the Order vide FORM GST DRC-08 bearing reference ZD050324011709M dated 18.03.2024 (ANNEXURE-1) (Page No.23 to 29);* *(ii) Issue a writ, order or direction, in the nature of certiorari quashing the impugned Order issued by the Respondent u/s. 74, GST Act along with Summary of the Order vide FORM GST DRC-07 bearing reference no. ZD0512220019031 dated 05.12.2022 (ANNEXURE-2) (Page No.30 to 34);* *(iii) Issue a writ, order or direction; in the nature of certiorari quashing the Show Cause Notice along with the Summary Show Cause Notice vide FORM GST DRC-01 bearing reference no. ZD051022001028B dated 04.10.2022 (ANNEXURE-6) (Page No.42 to 47);* *(iv) Issue a writ, order or direction, in the nature of mandamus directing the Respondent to consider the matter of the Petitioner afresh and re-adjudicate the matter of the Petitioner;* *(v) To pass any other order(s), which this Hon'ble Court may deem fit and proper in the facts and circumstances of the case, in favour of the Petitioner and against the Respondents."*

4. Learned counsel for petitioner contends that show cause notice, which was issued to petitioner under Section 74 of the Uttarakhand GST Act, although indicated the date by which reply was to be submitted, but against the columns meant for date for personal hearing, time for personal hearing and venue for personal hearing to be held, 'NA' was mentioned. Thus, he submits that it amounts to denial of personal hearing. He submits that Section 75(4) of the Uttarakhand GST Act provides that whenever any adverse decision is contemplated against a person or request is received in writing from the person chargeable with tax or penalty, opportunity of hearing has to be provided to him. Section 75(4) of the said Act is reproduced below:-

> ***"75. General Provisions relating to determination of tax—****(4) An opportunity of hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person."*

5. Learned counsel for petitioner relies upon a judgment rendered by a Co-ordinate Bench in WPMB No.984/2025. He submits that this writ petition also deserves to be decided in terms of the said judgment.

6. Ms. Puja Banga, learned Standing Counsel, although contended that it was open to petitioner to request Assessing Officer to provide him opportunity of hearing before passing any order, however, she could not give any satisfactory reply to query raised by Court that was it not the duty of Assessing Officer, who is Statutory Authority to follow the mandate of Section 75(4) of the Uttarakhand

GST Act.

7. She then concedes that the writ petition can be decided in terms of the judgment rendered in WPMB No.984/2025.

8. Having regard to facts and circumstances of the case, we dispose of the instant writ petition in terms of the aforesaid judgment.

(Subhash Upadhyay, J.)
25.11.2026

(Manoj Kumar Tiwari, A.C.J.)
25.11.2026

SS/PP