2026:AHC:209634-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4089 of 2026

M/S Sk Engineering

.....Petitioner(s)

Versus

Union Of India And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Dharam Veer Singh, Jay Prakash Tripathi
Counsel for Respondent(s)	:	A.S.G.I., Dhananjay Awasthi

Court No. - 39

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE SWARUPAMA CHATURVEDI, J.

1. Heard learned counsel for the petitioner, Sri Gopi Krishna Sood, learned counsel for the revenue and Shri Dhananjay Awasthi, learned counsel for the respondent nos. 2 and 3.

2. This petition has been filed aggrieved by the order dated 11.09.2025 (Annexure-2) whereby the GST registration of the petitioner has been cancelled.

3. Submissions have been made that the petitioner was issued a show cause notice dated 24.05.2025 for cancellation of registration on account of failure to furnish return for a continuous period of six months and the registration of the petitioner was suspended w.e.f. 24.05.2025.

4. It is submitted that the notice issued inter alia indicates 'Jurisdictional Officer System Generated Notice, Contact Jurisdiction Office for further process'.

5. It is emphasized that issuance of the notice itself was contrary to law as the authority vests in officers and not in the system and, therefore, the consequential order cancelling the registration of the petitioner deserves to be quashed and set aside.

6. Instructions have been obtained along with the explanation given by GSTN inter alia indicating 'Advisory on issuance of Notices/Orders without digital signatures of the issuing authorities'. The indications made therein are that as the authority logs in by way of digital signature, it is not necessary

that the orders which are passed should bear the digital signatures.

7. The advisory sought to be relied on by the respondents in the present case is misplaced, the same may be a valid explanation in case where the name and office of the issuing authority is indicated, however, the same does not bear the digital signatures.

8. In the present case, the notice, as quoted herein-before, does not bear either the name or the office of the issuing authority and what has been indicated is that the same is system generated. As the power lies with the officers and not with the system, the issuance of notice which is system generated and does not bear the name/office, cannot be justified based on the explanation sought to be produced.

9. Consequently, as the notice issued itself is dehors the Act and the Rules, the same cannot be sustained. The writ petition is allowed. The notice dated 24.05.2025 and order dated 11.09.2025, Annexures-1 & 2 respectively, are quashed and set aside.

10. Respondents would be free to issue a fresh notice in case the occasion arises, in accordance with law.

October 7, 2026
Shweta

(Swarupama Chaturvedi,J.) (Saumitra Dayal Singh,J.)

Digitally signed by :-
SWETA YADAV
High Court of Judicature at Allahabad