2026:AHC:209854-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4081 of 2026

Smt Gaura Pandey

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Mahima Jaiswal
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

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

1. Heard learned counsel for the petitioner and learned counsel for the revenue.

2. Present petition has been filed against the impugned order dated 04.09.2024 cancelling the petitioner's registration under the U.P.G.S.T. Act, 2017.

3. Matter is described to be covered by an earlier order of this Court in ***M/s M Y Ent Bhatta vs State of U.P. & Anr.; 2025:AHC:78209-DB***. Therein, it has been observed as below:

> *"3. It is submitted that the notice issued inter alia indicates 'Jurisdictional Officer System Generated Notice, Contact Jurisdiction Office for further process'.*
>
> *4. 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.*
>
> *5. By order dated 08.04.2025, respondents were directed to obtain instructions in the matter. 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.*

6. 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.

7. 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.

8. Consequently, as the notice issued itself is de hors the Act and the Rules, the same cannot be sustained. The writ petition is allowed. The notice dated 14.11.2023 and order dated 05.01.2024, Annexures-2 &1 respectively, are quashed and set aside."

4. In view of the similar facts and for self-same reasons, present petition is also disposed of on the same terms. The impugned order dated 04.09.2024 and the preceding system generated notice dated 08.07.2024 are set aside with liberty to the revenue authorities to issue fresh notice 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