2026:AHC:209572-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4090 of 2026

M/S Safe Roadlines

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Aryan Mishra, Ayush Kumar
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

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

1. Heard Sri Aryan Mishra, learned counsel for the petitioner and learned Standing Counsel for the revenue.

2. Challenge has been raised to the adjudication order dated 30.04.2024 passed by the Commercial Tax Officer, Sector 16. Ghaziabad, Uttar Pradesh under Section 73 of the UP GST Act, 2017.

3. Short ground pressed is that the registration of the petitioner was cancelled on 30.11.2021 whereas the show-cause notice was issued only through Common Portal i.e. through electronic mode on 24.12.2023, almost three years after cancellation of the registration. For that reason, the petitioner was not aware of the adjudication proceedings. It thus remained ex parte.

4. Only upon recovery being pursued against the petitioner as a consequence of ex parte adjudication order dated 30.04.2024, the petitioner acquired the knowledge of the same. It may be noted that the Commissioner of Commercial Tax, U.P. vide its Circular dated 07.05.2025 issued binding instructions to its subordinate authorities to ensure service of physical notice on the noticees facing adjudication proceedings initiated after cancellation of their respective registration.

5. The above Circular is founded on sound common sense inasmuch as once the registration of a person is cancelled, he may remain disabled and in any case he may not be obligated to work on the Common Portal, thereafter. Unless the person works on the Common Portal against the registration

number assigned to him, he may remain unaware of any proceedings instituted against him, after cancellation of its registration.

6. Confronted with the situation, learned Standing Counsel would submit, in face of the Circular issued by the Commissioner, there can be no quarrel with the above proposition.

7. In view of the above, no useful purpose may be served in keeping the present petition pending or calling for a counter affidavit, at this stage.

8. Accordingly, the present writ petition is disposed of on the following terms :

(i) The impugned adjudication order dated 30.04.2024 is set aside.

(ii) The petitioner may file its final reply to the show-cause notice dated 24.12.2023 within a period of two weeks from today.

(iii) If the petitioner wants to claim an opportunity to cross-examine any witness or to be supplied documents relied upon etc., the petitioner may necessarily make such application alongwith reply. Such application, if filed may be dealt with and decided before fixing any date for final hearing.

(iv) Thereafter, the adjudicating authority may fix and communicate the petitioner the date for personal hearing with at lease 15 days advance notice.

(v) The adjudicating authority may then pass appropriate reasoned order within a further period of one month such that the proceedings may be concluded on or before 31.12.2026.

October 7, 2026
Shweta

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

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