HIGH COURT OF UTTARAKHAND AT NAINITAL

HON'BLE THE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA
AND
HON'BLE SHRI JUSTICE SUBHASH UPADHYAY

20TH AUGUST, 2026

WRIT PETITION (M/B) No. 10 of 2026

1: M/S Sunil Traders

--Petitioner

Versus

1: Commissioner State Goods
And Services Tax Commissionerate
2: State Tax Officer
3: Assistant Commissioner

--Respondents

Counsel for the petitioner. : Mr. Tarun Pande, learned counsel.

Counsel for the respondents. : Ms. Puja Banga, learned Standing Counsel for the State of Uttarakhand.

JUDGMENT : (per Shri Manoj Kumar Gupta, C.J.)

1. The petitioner has assailed the order-in-original dated 13.12.2023 passed by respondent no. 2 under Section 73 of the Uttarakhand Goods and Services Tax Act, and the order dated 06.08.2025 cancelling the registration of the petitioner-firm on account of default on part of the petitioner-firm in paying the tax amount as per the impugned order.

2. The contention of learned counsel for the petitioner is that the order under challenge has been passed by respondent no. 2, without fixing any date for personal hearing, which is in violation of Section 75(4) of the Act, which contemplates that, in case the department proposes to pass an adverse order, it should provide opportunity of hearing to the person concerned.

3. Ms. Puja Banga, learned Standing Counsel for the Revenue is not in a position to dispute that the impugned order was passed without providing any opportunity of hearing to the petitioner. In fact, in the show cause notice issued to the petitioner, against the column of Personal Hearing, “NA” is mentioned, which is contrary to the procedure prescribed under the Act.

4. Consequently, the order-in-original dated 13.12.2023 cannot be sustained and is, hereby, quashed. As a consequence of the order dated 13.12.2023 being quashed, the consequential order cancelling the registration of the petitioner-firm dated 06.08.2025 is also quashed.

5. The writ petition is disposed of, with liberty to the department to proceed from the stage of issuance of show cause notice dated 22.09.2023 strictly in accordance with law.

6. All pending applications stand disposed of accordingly.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 20th August, 2026

Rahul

RAHUL PRAJAPATI