2026:UHC:7401-DB

IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

Writ Petition (M/B) No.669 of 2026

M/s Poorchand Singh ----Petitioner

Versus

Commissioner, Uttarakhand Goods & Services Tax,
Dehradun & Another ----Respondents

August 18, 2026

Presence:-
Mr. Ashish Agarwal and Mr. Tarun Pande, learned counsel for the petitioner
Ms. Puja Banga, learned Brief Holder for the State through V.C.

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

1. Heard learned counsel for the parties.

2. The petitioner-firm has assailed the order dated 05.03.2024 passed under Section 73 of the CGST/UKGST Act, 2017, in respect of Financial year 2018-19. The sole submission of learned counsel for the petitioner-firm is that, in the show-cause notice issued to the petitioner-firm dated 30.12.2023, no date of personal hearing was fixed, although it is a mandatory requirement under Section 75(4) of the Act.

3. Learned Standing Counsel for the State of Uttarakhand/Revenue Department submits that there is delay in filing the present writ petition, inasmuch as, the order impugned was passed on 05.03.2024.

4. Since it is not being disputed that, in the show-cause notice, no date for personal hearing was fixed, nor the same was provided to the petitioner-firm at any stage before passing the impugned order, therefore, there is clear violation of the requirement of Section 75(4) of the Act, which vitiates the order.

5. As the principles of natural justice have been violated, therefore, we overrule the objection regarding delay on part of the petitioner-firm in approaching the Court.

6. The order dated 05.03.2024 is, accordingly, quashed, leaving it open to respondent no.2 to pass a fresh order, after providing opportunity of hearing to the petitioner-firm, strictly in accordance with law.

7. Accordingly, the Writ Petition stands disposed of.

8. All pending applications stand disposed of accordingly.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 18.08.2026

Rajni