HIGH COURT OF UTTARAKHAND AT NAINITAL

THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE MR. SIDDHARTHA SAH

Writ Petition (M/B) No. 690 of 2026

Chanchal Singh --Petitioner

Versus

State Of Uttarakhand and others --Respondents

August 24, 2026

Presence:-
Mr. Deepak Petshali, learned counsel for the petitioner.
Ms. Puja Banga, learned Standing Counsel for the State through V.C.

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

The present writ petition has been filed for the following reliefs :-

> *"I. Issue a writ, order, or direction in the nature of Certiorari calling for the records and quashing the impugned Order dated 22.12.2025 passed under Section 73(9) of the CGST/SGST Act, 2017 along with the consequential summary/demand issued in Form GST DRC-07 bearing Ref. No. ZD051225017843L by Respondent No. 2, pertaining to the financial Year 2021-22 (Annexure No.-6, Page No. 25-28).*
>
> *II. Issue a Writ, Order, or Direction in the nature of Mandamus, restraining the Respondents from taking any coercive or recovery proceedings against the petitioner pursuant to the impugned order dated 22.12.2025 and the consequential demand reflected in*

Form GST DRC-07 bearing Ref No. ZD051225017843L, during the pendency of the present writ petition."

2. Learned counsel appearing for the petitioner, after making brief submissions, prays for withdrawal of the writ petition with liberty to the petitioner to avail other alternative remedies.

3. Accordingly, the writ petition is dismissed as withdrawn in terms of the prayer.

(MANOJ KUMAR GUPTA, C. J.)

(SIDDHARTHA SAH, J.)

Dated : 24.08.2026
Shiv/Akash