

**IN THE HIGH COURT OF HIMACHAL PRADESH
AT SHIMLA**

CWP No.15378 of 2025
Decided on: 02.07.2026.

Alder Crafts Plot No.67-68, ...Petitioner
EPIP, Phase 2, Village Thana
Baddi, Solan, Himachal Pradesh

Versus

State of Himachal Pradesh ...Respondents
& Others

Coram

Hon'ble Mr. Justice Vivek Singh Thakur, Judge
Hon'ble Mr. Justice Ranjan Sharma, Judge

¹*Whether approved for reporting?.*

For the petitioner: Mr. Goverdhan Lal Sharma,
Advocate.

For the respondents: Mr. Anup Rattan, Advocate
General with Mr. Sushant
Keprate, Additional Advocate
General.

Vivek Singh Thakur, Judge [Oral]

Petitioner has approached this Court,
seeking the following substantive reliefs:-

- (i). *Quashing the SCN dated 25.09.2023 (Annexure P-1) and order dated 29.12.2023 (Annexure P-2) passed by Respondent No.3 and recovery Notice dated 11.08.2025 (Annexure P-3) passed in violation of the principle of natural justice and in violation of Articles 14 and 21 of the Constitution.*
- (ii). *Till the final disposal of the present writ petition, direct a stay on the operation of the*

¹ *Whether reporters of Local Papers may be allowed to see the judgment?*

impugned order dated 29.12.2023 (Annexure P-2) Recovery Notice dated 11.08.2025 (Annexure P-3)."

2. Grievance of the petitioner is that show cause notice dated 25.09.2023 [Annexure-1] was issued without communicating it to the petitioner and uploaded it on the website of department on the GST Portal under the head "Additional Notices", whereas as per Section 169 of the Central Goods and Services Tax Act, 2017, it is mandatory to upload the notice on the GST Portal under the head "Notices and Orders". It has been submitted that due to aforesaid mistake, the notice could not be seen by or on behalf of petitioner and resultantly petitioner was proceeded *ex parte* and order dated 29.12.2023 [Annexure P-2] was passed by respondent No.3 against the petitioner. It is further case of the petitioner that show cause notice dated 25.09.2023 [Annexure P-1] and order dated 29.12.2023 [Annexure P-2] do not disclose the material particulars and, therefore, these documents are non-speaking and are liable to be quashed.

3. It is further case of the petitioner that

recovery notice dated 11.08.2025 [*Annexure P-3*] issued on the basis of order [*Annexure P-2*] is also not sustainable.

4. Reply stands filed.

5. It is not in dispute that show cause notice was not uploaded on the GST Portal under the head “Notices and Orders”, but was uploaded under the head “Additional Notices”.

6. In aforesaid facts and circumstances, there was no proper service of the show cause notice upon petitioner and, therefore, any action taken on the basis of said notice, is not sustainable.

7. Accordingly, the impugned show cause notice dated 25.09.2023 [*Annexure P-1*] and order dated 29.12.2023 [*Annexure P-2*] passed by respondent No.3 and recovery notice dated 11.08.2025 [*Annexure P-3*] are quashed and set aside, with liberty reserved to the concerned authority to issue a fresh show cause notice, if so required, on or before 31.07.2026, which shall be replied by the petitioner within the period prescribed under the Act and thereafter an appropriate order shall be passed

by the competent authority.

8. It is made clear that liberty to issue fresh notice is permitted in lieu of show cause notice dated 25.09.2023 [*Annexure P-1*] and, therefore, limitation, if any, shall not come in the way of authority in issuing such notice.

9. However, the proceedings in furtherance thereto, shall be carried on by considering the response of the petitioner, in accordance with law, as expeditiously as possible, latest by **30.09.2026**, on merits.

10. Present petition stands disposed of along with pending miscellaneous application(s), in aforesaid terms.

(Vivek Singh Thakur)
Judge

(Ranjan Sharma)
Judge

July 02, 2026
[Shivender]