



**IN THE HIGH COURT OF UTTARAKHAND**  
**AT NAINITAL**

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

**WRIT PETITION (M/S) NO. 86 OF 2025**

**23<sup>RD</sup> JULY, 2026**

M/s Ayaz Traders ..... Petitioner

Versus

Commissioner, State Goods and  
Service Tax & others ..... Respondents

Counsel for the petitioner : Mr. S.K. Posti, learned Senior  
Counsel assisted by Mr. Ashutosh  
Posti, learned counsel

Counsel for the respondents : Ms. Puja Banga, learned Standing  
Counsel for the State through video  
conferencing

**The Court made the following:**

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

1) The present writ petition challenges the order dated 17.11.2023, passed by the Proper Officer under Section 73(9) of the UKGST Act, 2017 and the order dated 12.12.2024, passed by the Appellate Authority dismissing the Appeal as barred by limitation.



2) The case of the petitioner is that the registration of the petitioner-firm was cancelled on 12.08.2021 w.e.f. 31.07.2021. After cancellation of the registration, respondent no.2 issued a Show Cause Notice dated 27.07.2023 followed by the impugned Adjudication order.

3) The submission of learned counsel for the petitioner is that the Show Cause Notice and the Adjudication order were sought to be served on the petitioner by uploading the same on the GST portal. However, after cancellation of the registration of petitioner-firm, there was no occasion for the petitioner to keep checking the GST portal and, therefore, he could not come to know of the Show Cause Notice and the Adjudication order.

4) It is submitted that in similar facts and circumstances, this Court has quashed the Adjudication order and has permitted the department to proceed from the stage of Show Cause Notice. Reliance has been placed on the order of this Court dated 16.02.2026, in Writ Petition (M/B) No. 1140 of 2025 , *Raj Shekhar Pandey vs. State Tax Officer*. The said judgment and order was passed placing reliance on the law laid down by the Allahabad High Court, in ***M/s Ahs Steels vs.***



***Commissioner of State Taxes (Writ Tax No.1676 of 2024) and M/s Katyal Industries vs. State of U.P. and others (Neutral Citation No.2024:AHC:23697-DB),***  
wherein the Allahabad High Court, after considering the decisions of the Apex Court, has observed as follows:

“25. The twin issues which, therefore, arise for determination before this Court are: (i) whether the service of notices exclusively through the GST portal, in the circumstances of the present case where registration of the Petitioner stood cancelled, can be regarded as valid service under Section 169 of the CGST Act; and (ii) whether the impugned order suffers from violation of the statutory mandate under Section 75(4) requiring an opportunity of personal hearing.

26. Section 169 of the CGST Act prescribes multiple modes for valid service of notice, including (a) direct tender to the assessee, manager, authorized representative or family member, (b) registered or speed post or courier; (c) communication through email, (d) making it available on the common portal; and (e) by affixation or publication in a newspaper, if other modes are not practicable. The legislative intent is clear: while making a notice available on the common portal is one permissible method, it is not the exclusive method, and the Department is duty-bound to ensure effective service in a manner that actually communicates the notice to the assessee.

27. In the instant case, the Petitioner's registration stood cancelled since 2018, and therefore, the Petitioner was not enjoined to monitor the GST portal. The



insistence by the Department that portal-based service alone sufficed amounts to imposing a duty on a nonregistered person, which the law does not contemplate. The decisions relied upon by the learned counsel for the Petitioner are directly on point.

28. In light of the above discussion, this Court is persuaded to hold that the Department, in the present case, failed to effect valid service of the notices. The statutory requirement of service under Section 169 has not been satisfied.

29. Section 75(4) of the CGST Act mandates that an opportunity of hearing shall be granted where a request is received in writing or where an adverse decision is contemplated. This provision embodies the principle of *audi alteram partem*, the right to be heard before an adverse order is passed. The Supreme Court in *Radha Krishan Industries v. State of Himachal Pradesh, (2021) 6 SCC 771*, while examining the scheme of GST law, underlined that fiscal adjudications must comply strictly with the principles of natural justice, and failure to afford a hearing renders the proceedings vulnerable.”.

5) Ms. Pooja Banga, learned Standing Counsel for the Revenue does not dispute the factual position that Show Cause Notice was served upon the petitioner only by uploading the same on GST portal and by no other mode.

6) As the registration of the petitioner-firm stood cancelled before issuance of Show Cause Notice, therefore, in our opinion, the law laid down in the



aforestated order and judgments would squarely apply to the facts of instant case.

7) Accordingly, the Adjudication order dated 17.11.2023 and the order passed by the Appellate Authority dated 12.12.2024 are hereby quashed. Liberty is reserved in favour of the Revenue to proceed from the stage of Show Cause Notice. Needless to mention that, in case, the petitioner seeks personal hearing, he shall be provided with the same in terms of Section 75 (4) of the GST Act.

8) Pending application(s), if any, also stand disposed of.

**MANOJ KUMAR GUPTA, C.J.**

**SUBHASH UPADHYAY, J.**

Dt: 23<sup>RD</sup> JULY, 2026  
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