



HIGH COURT OF UTTARAKHAND AT NAINITAL

**HON'BLE THE CHIEF JUSTICE MR. MANOJ KUMAR
GUPTA AND**

HON'BLE SRI JUSTICE SUBHASH UPADHYAY

11TH AUGUST, 2026

WRIT PETITION (M/B) NO. 647 OF 2026

M/s Gajendra Singh Cont.

.....Petitioner.

Versus

Assistant Commissioner and Another

....Respondent.

Counsel for the Petitioner	:	Mr. Ashish Gupta and Mr. Akshay Agrawal, learned counsel through V.C.
Counsel for the State	:	Ms. Puja Banga, learned Standing Counsel.

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

1. The present writ petition has been filed praying for quashing of the impugned show cause notice dated 25.04.2024, passed under Section 73 of the Goods and Services Tax Act, 2017 and the impugned adjudication order dated 28.08.2024, and for a direction to the respondent to consider the case of the petitioner afresh after providing an opportunity of hearing to the petitioner.

2. The submission of learned counsel for the petitioner is that after cancellation of the GST registration of the petitioner firm on 20.02.2020, the petitioner was not expected to check the GST portal and the service of notice should have been effected through alternative modes. In support of his submission, he has placed reliance on the various judgments of the Allahabad



High Court, particularly, 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.”*

3. Learned counsel for the petitioner submits that his case is covered by the aforesaid judgment. Learned counsel for the revenue does not dispute the said submission.

4. As the facts are not in dispute, therefore, we are of the opinion that the instant writ petition is squarely covered by the law laid down in the aforesaid judgment of the Allahabad High Court in **M/s Ahs Steels vs. Commissioner of State Taxes (Writ Tax No.1676 of 2024)** and the order passed by us dated 12.01.2026 in Writ Petition (M/B) No.1065 of 2025, “**M/s Jaipal Singh vs. Commissioner, State Goods and Services Tax Commissionerate, Dehradun, Uttarakhand & another**”. The operative part of the order passed in the said case is as follows:-

“Accordingly, the impugned order dated 16.08.2024, passed by respondent No. 2-Assistant Commissioner, State Tax, Sector-1, Vikas Nagar, Dehradun, Uttarakhand is hereby quashed. The Revenue is granted liberty to issue a



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fresh notice to the petitioner and, thereafter, adjudicate the matter in accordance with law. Needless to say that the petitioner shall be granted an opportunity of personal hearing in terms of Section 75(4) of the GST Act, if so desired by the petitioner.”

5. Having regard to the same, we, hereby, quash the impugned adjudication order dated 28.08.2024. The petition is disposed of with liberty to the petitioner to file his reply to the show-cause notice bearing Reference No.ZD050424015390X, dated 25.04.2024, within two weeks and thereafter, it shall be open to the respondent-Department to pass fresh order strictly in accordance with law. The petitioner shall be provided personal hearing in terms of Section 75(4) of the GST Act.

6. The petition stands disposed of.

7. Pending application, if any, also stands disposed of.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dated: 11th August, 2026

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