



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/B) NO. 54 OF 2025

23RD JULY, 2026

M/s J M D News & Advertisers Petitioner

Versus

State of Uttarakhand and others Respondents

Counsel for the petitioner : Mr. Rohit Arora, learned counsel
through video conferencing

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 has been filed assailing the order passed by respondent No. 2 under Section 73 of the Uttarakhand Goods and Services Tax Act, 2017, the recovery citation dated 22.02.2025 and, also for a direction to respondent No. 3 to consider and decide the appeal filed by the petitioner.



2) It appears that the order of the adjudicating authority dated 12.12.2023 was subjected to challenge by the petitioner in appeal filed under Section 107(1) read with Section 107(4) of the Act, but it has been dismissed by the Appellate Authority by order dated 28.02.2025, on the ground that it was filed beyond the limitation prescribed under the law.

3) Learned counsel for the petitioner submits that the order of the adjudicating authority dated 12.12.2023 is wholly illegal inasmuch as, the reply submitted by the petitioner in response to show-cause notice issued in GSTDRC01 on 22.10.2023 has not at all been taken into consideration. He submits that the non-consideration of the reply of the petitioner in response to the show-cause notice has resulted in violation of the principles of natural justice and, therefore, the order of the adjudicating authority deserves to be quashed.

4) A counter-affidavit has been filed on behalf of the Department and in which it has not been disputed that in the show-cause notice issued to the petitioner the last date fixed for submission of the reply was 23.10.2023. It has also not been disputed that the petitioner had submitted his reply manually on 22.10.2023 i.e. well



before the last date fixed for submitting reply. However, the only stand taken in the counter-affidavit is that since the reply was not submitted electronically, therefore, it has not been considered. It is further stated that the petitioner also did not present himself on the date fixed for hearing and, therefore, also he cannot contend that his reply has not been considered.

5) As it is not disputed before us that the reply was submitted by the petitioner well within time and, therefore, we are not inclined to accept the technical objection that the reply should have been submitted electronically only and then only it was liable to be considered.

6) The other contention that since the petitioner did not appear on the date fixed therefore reply was not considered is also not sustainable in law. In case the reply was submitted by the petitioner it becomes the duty of the adjudicating authority to consider the same while passing the adjudication order even though if the petitioner was not present at the time of hearing. Thus, we find gross violation of the principles of natural justice in passing the impugned order.



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- 7) As the non-consideration of reply goes to the root of the matter, therefore, we feel inclined to interfere in the present matter even though the appeal was filed beyond the limitation prescribed.
- 8) The order in original passed by the adjudicating authority dated 12.12.2023 is accordingly quashed. The matter is remitted back to the adjudicating authority to pass a fresh order taking into consideration the reply submitted by the petitioner dated 22.10.2023. In case the petitioner requests for personal hearing, the same shall also be provided to the petitioner before any decision is taken.
- 9) The writ petition stands ordered accordingly.
- 10) Pending application(s), if any, also stand disposed of.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 23RD JULY, 2026
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