

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 828 of 2026**

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OMTECH ENGINEERS & ANR.

Versus

STATE OF GUJARAT & ORS.

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Appearance:

UCHIT N SHETH(7336) for the Petitioner(s) No. 1,2

MS TANUSHREE SHRIMALI ASSISTANT GOVERNMENT PLEADER for the

Respondent(s) No. 1,2,3

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CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA***and******HONOURABLE MR. JUSTICE PRANAV TRIVEDI*****Date : 23/01/2026****ORAL ORDER*****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)***

Heard learned advocate Mr. Uchit Sheth for the petitioners.

Issue **Notice** to the respondents returnable on **13.02.2026**.
Learned Assistant Government Pleader Ms. Tanushree Shrimali waives
service of notice on behalf of the respondents.

Learned Assistant Government Pleader Ms. Tanushree Shrimali
shall inquire about the procedure undertaken by the department to convey
the show cause notice to the assessee after cancellation of the registration.
In the instant case, it is the case of the petitioner that the show cause
notice dated 20.07.2023 has been issued in common portal after
cancellation of registration of the petitioner vide order dated 02.03.2022.
Thus, it is submitted by learned advocate Mr. Sheth that the petitioner had
no occasion to verify the issuance of notice from the portal as his
registration was already cancelled.

From the record we have also noticed that the petitioner has not
followed the procedure required under Section 45 of the Central Goods

and Services Tax Act, 2017 read with Rule 81 of the Central Goods and Services Tax Rules, 2017 and has not filled the Form GSTR-10. It is also noticed by us that the address of the petitioner never got changed and it remained the same.

In view of the above, appropriate instructions are required to be taken from the Revenue Department about the procedure which has been adopted or followed in such cases for conveying the show cause notices to the assessee after the registration gets cancelled. The same shall be filed on an affidavit before the next date of hearing.

To be listed on top of the Board.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)

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