SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			WPMB/9/2026 **With** **WPMB/15/2026** **WPMB/13/2026** **WPMB/11/2026** **WPMB/12/2026** **WPMB/16/2026** **Hon'ble Manoj Kumar Tiwari, J.** **Hon'ble Siddhartha Sah, J.** 1. Mr. Tarun Pande, learned counsel for the petitioners. 2. Ms. Puja Banga, learned Brief Holder for the State of Uttarakhand. 3. Since common questions of fact and law are involved in these petitions, therefore, these petitions are clubbed together and decided by this common judgment. However, for the sake of brevity and convenience, facts of WPMB No. 9 of 2026 alone are being considered and discussed. 4. By means of this writ petition, petitioner has sought the following reliefs:- (i) Issue a writ, order or direction in the nature of certiorari to call for the records and quash the Impugned Assessment Orders dated 12.08.2024 (Annexure-1), 17.10.2025 (Annexure-2), and the Order dated 26.12.2024 (Annexure-3), as they suffer from double taxation and violation of natural justice; (ii) Issue a writ, order, or direction in the nature of certiorari to call for the records and quash and the Impugned Show Cause Notices dated 21.05.2024 (Annexure-5), 18.01.2025 (Annexure-6), and the

25.10.2024 (Annexure-7);

(iii) Issue a writ, order in the nature of certiorari to quash the Recovery Notice/Bank Attachment Order in Form GST DRC-13 dated 06.08.2025 (Annexure-8);

(iv) Issue a writ, order, or direction in the nature of mandamus commanding the Respondents to lift the attachment on the Petitioner's bank account.

(v) Issue a writ, order or direction in the nature of mandamus directing the Respondent Authority to conduct a *de novo*, consolidated assessment for FY 2019-20 after providing a fair opportunity of personal hearing and eliminating the double taxation;

5. Learned counsel for the petitioner submits that the assessment order as well as show cause notice were not served upon the petitioner by any of the modes prescribed in Section 169 of Uttarakhand GST Act and these were merely uploaded on the GST portal, which is held to be insufficient. He further submits that Coordinate Bench has taken such view in WPMB No. 1065 of 2025 that after cancellation of GST registration, service has to be effected by any of the alternative modes provided under Section 169 of Uttarakhand GST Act and mere uploading the notices in GST portal will not be sufficient. Thus, he submits that these writ petitions can be decided in terms of judgment dated 12.02.2026 rendered in WPMB No. 1065 of 2025.

6. Learned State Counsel submits that in case, the writ petition is decided in terms of judgment rendered in WPMB No. 1065 of 2025, then the Competent Authority be permitted to start the proceedings from the stage of show

cause notice, which was issued to the petitioners validly under Sections 63, 73 & 74 of Uttarakhand GST Act.

7. Having regard to the facts and circumstances of the case, we dispose of these writ petitions in terms of the judgment dated 12.02.2026 rendered in WPMB No. 1065 of 2025. The Competent Authority, however, shall be at liberty to proceed from the stage of show cause notice.

(Siddhartha Sah, J.) **(Manoj Kumar Tiwari, J.)**

27.04.2026

Aswal

NITI RAJ SINGH ASWAL