



2026:UHC:2133-DB

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. 192 OF 2026

25TH MARCH, 2026

M/s Deep and Sons Enterprises Petitioner

Versus

Asstt. Commissioner, Sector-2,
State Tax, Roorkee, Haridwar Respondent

Counsel for the petitioner : Mr. Ashutosh Posti and Mr. Kaushal
Pandey, learned counsel

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

The Court made the following:

ORDER:

1) The present writ petition has been filed praying
for the following relief :

"Issue a writ, order or direction in the nature of
certiorari quashing the impugned order / show
cause notice bearing Reference No.
ZD051223018902S dated NIL issued by the
respondent under Section 73(9) of the Uttarakhand
Goods and Services Act, 2017 with tax liability



2026:UHC:2133-DB

Rs.1081193.40 (CGST) and Rs.1081193.40 (SGST) for F.Y. 2017-18 (Annexure No. 1), Order under Section 73 Uttarakhand Goods and Services Act, 2017 dated 21.12.2023 passed by the respondent (Annexure No. 2), show cause notice / statement dated 17.03.2025 issued under Section 73 of Uttarakhand Goods and Services Act, 2017 (Annexure No. 3), order of cancellation of Registration Reference No. ZA050825009653J dated 12.08.2025 (Annexure No. 4) may be quashed."

- 2) Learned counsel for the petitioner after making brief submission prays for withdrawal of the writ petition with liberty to the petitioner to avail remedy of appeal.
- 3) Accordingly, the writ petition is disposed of as withdrawn with liberty to the petitioner to avail the alternative statutory remedy.
- 4) Pending application(s), if any, also stand disposed of.

MANOJ KUMAR GUPTA, C.J.

SUBHASH UPADHYAY, J.

Dt: 25TH MARCH, 2026
Negi