



IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL
THE HON'BLE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA

AND

THE HON'BLE JUSTICE MR. SUBHASH UPADHYAY

Writ Petition (M/B) No.193 of 2026

March 23, 2026

M/s Jai Mateshwari Steels Pvt. Ltd.

----Petitioner

Versus

Commissioner, State Goods & Services Tax
And Others

----Respondents

Presence:-

Mr. Rohit Arora, learned counsel for the petitioner

Ms. Puja Banga, learned Brief Holder for the State/respondent nos.1 to 6 through
V.C.

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

1. Mr. Ashish Joshi, learned counsel states that his office has wrongly received notice on behalf of respondent no.8.

2. Heard learned counsel for the parties.

3. At the outset, learned counsel for the petitioner states that he is not pressing prayer no.t, which is for direction to the respondents to revive the GST registration of the petitioner company.

4. The present writ petition has been filed assailing separate orders of assessment passed against the



petitioner company on different dates u/s 73, 74 and 76 of GST Act as well as the recovery citation dated 15.12.2025 issued on basis of the said orders.

5. The case of the petitioner-company is that it's Directors met with an accident and thereafter various disputes arose between the Directors and shareholders, as a result of which, the business came to a standstill. The Department, on basis of spot verification, made on 14.07.2023, passed an order u/s 29(2) of Central Goods and Services Tax/Uttarakhand State Goods and Services Tax, Act, 2017, cancelling the registration of petitioner-company. Thereafter, the Department issued show-cause notices to the petitioner-company for different periods followed by impugned orders imposing a huge amount of tax, interest and penalty, without any proper notice or information to the petitioner-company.

6. It is submitted that the notices have been purportedly served by uploading the same on the GST portal, whereas after cancellation of GST registration of the petitioner-company, there was no occasion for the company to keep accessing the GST portal and to come to know of the notices. Accordingly, it is contended that the impugned orders are in violation of the principle of natural justice. In



support of the submission, learned counsel for the petitioner has placed reliance on various judgments of 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 under: -

"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."

7. 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 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."

8. Having regard to the same, impugned orders dated 28.02.2024, 24.04.2024, 20.08.2024, 25.11.2024, 04.02.2025, 05.02.2025, 24.06.2025, 12.08.2025, 20.08.2025, 24.11.2025 and the recovery citation dated 15.12.2025 are hereby quashed. The petition is disposed of by providing two weeks' time to the petitioner company to respond to show-cause notices and thereafter it shall be open to the respondent-department to pass fresh orders, strictly in accordance with law. Petitioner-company shall be provided personal hearing in terms of Section 75(4) of the GST Act.

9. Pending application(s), if any, shall also stand disposed of accordingly.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 23.03.2026

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