



2026:UHC:4038-DB

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.412 of 2026

May 22, 2026

M/s Wildpura Hospitality India Private Ltd. -----Petitioner

Versus

State of Uttarakhand & Others -----Respondents

Presence:-

Mr. Sanjeev Kumar Agarwal and Mr. Faizul Haque, learned counsel for the petitioner
Ms. Puja Banga, learned Brief Holder for the State/respondents through V.C.

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

1. Heard learned counsel for the parties.
2. The petitioner has assailed an order dated 17.07.2025 passed by respondent no.3 u/s 74 of the Uttarakhand State Goods and Services Tax Act, 2017 and the recovery proceedings initiated on basis of the same.
3. A statutory appeal u/s 107 of the Act lies against the impugned order. Therefore, we are not inclined to examine the challenge and relegate the petitioner to the remedy provided u/s 107 of the Act, if so advised.
4. The petition stands disposed of accordingly.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 22.05.2026

Rajni