



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.450 of 2026

M/s Star Medical Stor

-----Petitioner

Versus

The Assistant Commissioner
State Goods & Service Tax

-----Respondent

June 3, 2026

Presence:-

Mr. Pankaj Tiwari, learned counsel for the petitioner

Ms. Puja Banga, learned Brief Holder for the State through V.C.

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

1. The present writ petition has been filed, praying for the following reliefs: -

"a. Issue a writ, order or direction in the nature of certiorari quashing the impugned order issued by respondent no.1 under section 73 of the GST Act, 2017 and FORM DRC-07 bearing reference no.ZD050824014333Q dated 21.08.2024 (Annexure-1); as the same has been passed in utter disregard to the principles of natural justice.

b. Issue a writ, order or direction in the nature of certiorari quashing the impugned show cause notice issued by respondent no.1 under section 73 of the GST Act, 2017 along with FORM DRC-01 bearing reference no.ZD050524017806G both dated 22.05.2024 (Annexure-2)

c. Issue a writ, order or direction, in the nature of mandamus directing the respondent no.1 to restrain from taking any coercive step against the petitioner in regard to the impugned order issued by respondent no.1 under section 73 of the GST Act, 2017.

d. Issue a writ of certiorari or a writ in the nature of mandamus directing respondent no.1 to re-decide the matter after providing



an opportunity of personal hearing to the petitioner and considering all the submissions and documents."

2. The submission of learned counsel for the petitioner is that date of personal hearing was fixed before the last date of submission of the reply to the show cause notice, and, therefore, the procedure adopted was wholly illegal. In support of the submission, reliance has been placed on an order dated 17.03.2026, passed in Writ Petition (M/B) No.166/2026 "*M/s Abuturrab Agencies v. The Commissioner, State Tax and another*".

3. Learned counsel for the Revenue very fairly concedes that, since date for personal hearing was fixed 18 days prior to the last date fixed for filing of the reply, the hearing presumably offered was illusory, and not in conformity with the procedure prescribed.

4. Accordingly, the Assessment Order is, hereby quashed. The matter is remitted back to the Adjudicating Officer to proceed from the stage of show cause notice, after fixing a date for personal hearing.

5. The writ petition stands disposed of.

6. All pending applications stand disposed of accordingly.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 03.06.2026

Rajni