

Chief Justice's Court

Case :- WRIT TAX No. - 2292 of 2025

Petitioner :- M/S Kanhaiya Traders

Respondent :- State of U.P. and another

Counsel for Petitioner :- Vishwjit

Counsel for Respondent :- C.S.C., Ankur Agarwal (S.C.)

Hon'ble Arun Bhansali, Chief Justice

Hon'ble Kshitij Shailendra, J.

1. Having heard Shri Vishwjit, learned counsel for the petitioner and Sri Ankur Agarwal learned Standing Counsel for the respondents, it remains undisputed that the petitioner's registration under the Uttar Pradesh Goods and Services Tax Act, 2017 ('the Act') was cancelled w.e.f. 28.03.2024. It is not the case of the revenue that the said registration has ever been revived or that the petitioner ever sought revival of that registration.

2. In view of the above, it does merit acceptance that the petitioner was not obligated to visit the GST portal to receive the show cause notices that may have been issued to the petitioner for 2018-19 through e-mode, preceding the adjudication order dated 13.06.2024 passed in pursuance thereto.

3. It is also not the case of the revenue that any physical/offline notice was issued to or served on the petitioner before the impugned order came to be passed.

4. In view of peculiar facts noted above, no useful purpose may be served in keeping the petition pending or calling counter affidavit at this stage or to relegate the present petitioner to the forum of alternative remedy.

5. Since essential requirement of rules of natural justice has remained to be fulfilled, we set aside the order dated 13.06.2024 passed under Section 122 of the Act. The petitioner may treat the said order itself to be the notice and submit its final reply thereto within a period of four weeks from today. Subject to such compliance by the petitioner, fresh order may be passed after affording opportunity of personal hearing, as expeditiously as possible, preferably within a period of three months therefrom.

6. Writ petition is accordingly disposed of.

Order Date :- 16.5.2025

P.Sri./Jyotsana

(Kshitij Shailendra, J) (Arun Bhansali, CJ)