



**HIGH COURT OF UTTARAKHAND AT NAINITAL**  
**HON'BLE THE CHIEF JUSTICE MR. MANOJ KUMAR GUPTA**  
**AND**  
**HON'BLE SRI JUSTICE SUBHASH UPADHYAY**  
**07<sup>TH</sup> JULY, 2026**  
**WRIT PETITION (M/B) NO. 555 OF 2026**

M/s H.K. Surgicals .....Petitioner.

**Versus**

Joint Commissioner & another ....Respondents.

Counsel for the Petitioner : Mr. Pankaj Tiwari, learned counsel through *video conferencing*.

Counsel for the Respondents : Ms. Puja Banga, learned Standing Counsel.

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

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

*"a. Issue a writ, order or direction, in the nature of certiorari quashing the impugned Order issued by Respondent No.2 under Section 73 of the GST Act, 2017 and FORM DRC-07 bearing reference no. ZD050824013124U dated 21/08/2024 (ANNEXURE-1) (Page No.21 to 31);*

*b. Issue a writ, order or direction, in the nature of certiorari quashing the impugned Order issued by Respondent No.1 under Section 107(1) read with 107(4) of the GST Act, 2017 and FORM GST APL-02 bearing reference no. ZD050825011278F dated 19/08/2025 (ANNEXURE-3) (Page No.35 to 38);*

*c. Issue a writ, order or direction, in the nature of certiorari quashing the impugned Show Cause Notice issued by Respondent No.2 under Section 73 of the GST Act, 2017 along with FORM DRC-01 bearing reference no. ZD050524016436M both dated 21/05/2024 (ANNEXURE-7) (Page No.47 to 52);*

*d. Issue a writ, order or direction, in the nature of mandamus directing the Respondents to restrain from taking any coercive step against the Petitioner in regard to the impugned Order issued by Respondent No.1 and Respondent No.2."*



2. Learned counsel for the petitioner, at the outset, states that there was mismatch of Input Tax Credit (ITC) and the petitioner firm may be granted liberty to apply for rectification and the Department be directed to decide the application.

3. Ms. Puja Banga, learned Standing Counsel for the Revenue has no objection to the same.

4. Accordingly, the writ petition is disposed of with liberty to the petitioner firm to apply for rectification. It is further provided that in the event, any rectification application is filed, the same shall be decided by the Proper Officer within four weeks from the date of filing of application along with a copy of the instant order.

5. Pending application, if any, also stands disposed of.

**MANOJ KUMAR GUPTA, C.J.**

**SUBHASH UPADHYAY, J.**

Dated: 07<sup>th</sup> July, 2026

NISHANT