SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			WPMB/709/2026 M/s New Shri Rama Enterprises --Petitioner **Versus** Assistant Commissioner & Another --Respondents **Hon'ble Manoj Kumar Tiwari, J.** **Hon'ble Siddhartha Sah, J.** Mr. Rohit Arora, Advocate, for the petitioner. Ms. Pooja Banga, Brief Holder for the State, through V.C. (2) Petitioner has challenged the order dated 18.4.2023, passed by Assistant Commissioner, State Goods and Services Tax, Sector-2, Rudrapur under Section 73 of GST Act. It is contended that a show cause notice was issued to petitioner on 31.1.2023, whereby time was granted to petitioner to submit his reply by 28.2.2023. By the same notice, the date of personal hearing was fixed for 14.2.2023 i.e. prior to the date fixed for submission of reply. (3) It is contended that date of personal hearing could not have been fixed before the date fixed for submission of reply and the procedure adopted by the respondents was, therefore, illegal. It is further contended that show cause notice was not served upon petitioner by physical mode, but it was served by uploading the same in GST Portal and petitioner could not come to know about the said notice.

(4) Learned Counsel for the petitioner submits that identical issue was decided by coordinate Bench of this Court in WPMB No. 94 of 2025, therefore present writ petition also deserves to be decided in terms of the judgment rendered in that writ petition.

(5) Ms. Pooja Banga, learned State Counsel, although argued that the said judgment is distinguishable on facts, however, on perusal of judgment rendered by coordinate Bench in WPMB No. 94 of 2025, we find that the issues dealt with in that judgment are identical to the issues involved in the present writ petition. We, therefore, dispose of the writ petition in terms of the judgment rendered in WPMB No. 94 of 2025. Assessment order dated 18.4.2023 is set aside. The matter is remitted back to the Adjudicating Officer to proceed from the stage of show cause notice and grant opportunity to petitioner to file his reply and thereafter fix a date for personal hearing. Adjudicating Officer shall pass order afresh within six weeks.

(Siddhartha Sah, J.) **(Manoj Kumar Tiwari, J.)**

09.09.2026

Pr

PRABODH KUMAR
