



**HIGH COURT OF UTTARAKHAND AT NAINITAL**

HON'BLE THE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA  
AND

HON'BLE SHRI JUSTICE SUBHASH UPADHYAY

**08<sup>TH</sup> JULY, 2026**

**WRIT PETITION (M/B) No. 536 OF 2026**

1: M/s Windlass Developer Private Limited

--Petitioner

**Versus**

1: The Additional Commissioner CGST

2: Additional Director

--Respondents

Counsel for the petitioner. : Mr. Pulak Raj Mullick and Mr. Anmol Gupta, learned counsel.

Counsel for the respondents. : Ms. Riddhi Joshi, learned counsel holding brief of Mr. Shobhit Saharia, learned counsel.

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

1. The present writ petition has been filed challenging the order-in-original dated 30.03.2026, passed under Section 76 and Section 74(9) of the Central Goods and Services Tax Act, 2017, whereby a tax liability of Rs. 53,94,34,346/- has been fastened upon the petitioner.

2. As in the writ petition it is alleged that, although remedy of appeal under Section 107 of the Act is available, but there has been breach of principles of natural justice, therefore, we inquired from the learned counsel for the petitioner, as to how there has been violation of principles of natural justice.



3. Mr. Pulak Raj Mullick, learned counsel appearing for the petitioner, however, tried to assail the order on merits by contending that the impugned order was preceded by an audit, and without providing the tentative findings of the audit team, the order has been passed. He also tried to contend that Section 74(9) of the Act would not be applicable, and has been wrongly taken recourse to while passing the order. He also tried to assail the order on the aspect of quantum, and also on certain other aspects, which relate to the merits of the order, which we are not inclined to go into, in view of availability of alternative remedy of appeal.

4. The writ petition is, accordingly, dismissed, with liberty to the petitioner to avail the alternative remedy of appeal, if so advised.

5. All pending applications stand disposed of accordingly.

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

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**SUBHASH UPADHYAY, J.**

Dt: 08<sup>th</sup> July, 2026  
Rahul