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.558 of 2026

M/s Harak Singh ----Petitioner

Versus

Commercial, Department of State Goods & Services Tax
& Others ----Respondents

August 14, 2026

Presence:-
Mr. Ajay Joshi, 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:-

> *"(i) Issue an appropriate writ, order or direction in the nature of certiorari for quashing of the order dated 16.08.2024 along with summary of order vide FORM GST DRC-07 (Annexure No.3) passed by respondent no.4 whereby the petitioner was directed to make the payment of tax of Rs.1,27,163/- towards CGST and Rs.1,27,163/- towards SGST including penalty of Rs.12,716/- towards CGST and Rs.12,716/- towards SGST and applicable interest till the date of deposit, for the alleged difference in GSTR-2A & GSTR-3B.*
>
> *(ii) Issue an appropriate writ, order or direction in the nature of certiorari for quashing of the order dated 19.12.2025 passed by Respondent no.2 (Annexure No.6) whereby the Appeal No.228/2025, year 2019-20, M/s Harak Singh, Pithoragarh vs. Commissioner, State Tax Department, Uttarakhand filed by the petitioner has been dismissed.*

(iii) Issue an appropriate writ, order or direction in the nature of certiorari for quashing of the show-cause notice along with GST DRC-01 dated 11.03.2024 (Annexure No.2) for the alleged difference in GSTR-2A & GSTR-3B.

(iv) Issue an appropriate writ, order or direction in the nature of mandamus directing the respondents to consider the case of petitioner afresh.

(v) Issue an appropriate writ, order or direction in the nature of mandamus directing the respondents to restrain from taking any coercive steps against the petitioner in pursuance of the impugned order dated 16.08.2024 issued by Respondent no.4 under section 73 of CGST/SGST Act, 2017.

(vi) Issue an appropriate writ, order or direction in the nature of mandamus directing the respondents to instruct the Bank namely Bank of India, Branch Pithoragarh to de-freeze the saving bank account bearing account number 689510110000949 of petitioner."

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 by this Court 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 21 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.

She, however, contends that the appeal filed by the petitioner has also been dismissed.

4. Indisputably, the order of the Appellate Authority, dismissing the appeal, is not on merits, but only on the ground of limitation.

5. Since date for personal hearing was fixed prior to the date of submission of reply, therefore personal hearing allegedly afforded was not effective and, has resulted in breach of principles of natural justice.

6. Consequently, the order of assessment cannot sustain and is, hereby quashed. The matter is remitted back to the Assessing Officer to proceed from the stage of show cause notice, and grant opportunity to the petitioner-firm to file its reply and, thereafter, fix a date for personal hearing.

7. Accordingly, the writ petition stands disposed of.

8. All pending applications stand disposed of accordingly.

(MANOJ KUMAR GUPTA, C. J.)

(SUBHASH UPADHYAY, J.)

Dated: 14.08.2026

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