

**HIGH COURT OF UTTARAKHAND AT NAINITAL****THE HON'BLE CHIEF JUSTICE SHRI MANOJ KUMAR GUPTA****AND****THE HON'BLE JUSTICE SHRI SUBHASH UPADHYAY****30th SEPTEMBER, 2026****WRIT PETITION (M/B) NO.833 of 2026**

M/s Uttam Traders and Supplairs

-----Petitioner

Versus

The Commissioner State Tax and Others

----Respondents

Presence:-

Mr. Tarun Pande, learned counsel for the petitioner.

Ms. Pooja Banga, learned Standing Counsel for the State through V.C.

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

1. Heard Mr. Tarun Pande, learned counsel for the petitioner-firm and Ms. Puja Banga, learned Standing Counsel for the State of Uttarakhand/Revenue Department.

2. The petitioner-firm has assailed the order dated 04.02.2025 passed under Section 73(9) of the CGST/ UKGST Act, 2017, in respect of Financial Year 2020-21. The sole submission of learned counsel for the petitioner-firm is that, in the show-cause notice issued to the petitioner-firm dated 21.11.2024, no date of personal hearing was fixed, although it is a mandatory requirement under Section 75(4) of the Act.

3. Learned Standing Counsel for the State of Uttarakhand/Revenue Department submits that there is delay in filing the present Writ Petition, inasmuch as, the order impugned was passed on 04.02.2025.

4. Since it is not being disputed that, in the show-cause notice, no date for personal hearing was fixed, nor the same was provided to the petitioner-firm at any stage before passing the impugned order, therefore, there is clear violation of the requirement



of Section 75(4) of the Act, which vitiates the order.

5. As principles of natural justice have been violated, therefore, we overrule the objection regarding slight delay on part of the petitioner-firm in approaching the Court.

6. The order dated 04.02.2025 is, accordingly, quashed, leaving it open to respondent no.3 to pass a fresh order, after providing opportunity of hearing to the petitioner firm, strictly in accordance with law.

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: 30.09.2026

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