

**Court No. - 39**

**Case :-** WRIT TAX No. - 142 of 2024 **Petitioner :-**

M/S Katyal Industries

**Respondent :-** State Of Up And 2 Others **Counsel**

**for Petitioner :-** Praveen Kumar **Counsel for**

**Respondent :-** C.S.C.

**Hon'ble Saumitra Dayal Singh,J. Hon'ble**

**Manjive Shukla,J.**

1. Having heard learned counsel for the petitioner and Sri Ankur Agarwal learned Standing Counsel for the respondents, it remains undisputed that the petitioner's registration under the UPGST Act, 2017 was cancelled on 21.5.2019. It is not the case of the revenue that the said registration has ever been revived or that the petitioner ever sought revival of that registration.
2. In view of the above, it does merit acceptance that the petitioner was not obligated to visit the GST portal to receive the show cause notices that may have been issued to the petitioner for the period of April, 2018 to March, 2019 through e-mode, preceding the adjudication order dated 20.6.2023 passed in pursuance thereto.
3. It is also not the case of the revenue that any physical/offline notice was issued to or served on the petitioner before the impugned order came to be passed.
4. In view of peculiar facts noted above, no useful purpose may be served in keeping the petition pending or calling counter affidavit at this stage or to relegate the present petitioner to the forum of alternative remedy.
5. Since essential requirement of rules of natural justice has remained to be fulfilled, we set aside the order dated 20.6.2023. The petitioner may treat the said order itself to be the notice and submit its final reply thereto within a period of four weeks from today. Subject to such compliance by the petitioner, fresh order

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may be passed after affording opportunity of personal hearing, as expeditiously as possible, preferably within a period of three months therefrom. **Disposed of.**

**Order Date :- 12.2.2024**

Salim

Digitally signed by :-  
SALIM PRAVEJ  
High Court of Judicature at Allahabad