

Court No. - 3

Case :- WRIT TAX No. - 1538 of 2025

Petitioner :- M/S. O S R International

Respondent :- State Of U.P. And 2 Others **Counsel for**

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

:- C.S.C.

Hon'ble Shekhar B. Saraf,J.

Hon'ble Praveen Kumar Giri,J.

1. Heard learned counsel for the parties and perused the record.
2. This is a writ petition under Article 226 of the Constitution of India wherein the petitioner is aggrieved by the order dated August 13, 2024 passed by the respondent No.3/Deputy Commissioner, State Taxes, Sector-5, Moradabad, under Section 73 of the Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as "the Act").
3. Factual matrix in the matter is that the petitioner's registration under the Act was cancelled on September 23, 2019. Subsequent to the same, no business was carried out by the petitioner. It appears that a show cause notice was uploaded on the GST portal and subsequent to the same, the order impugned was passed under Section 73 of the Act.
4. Once the registration has been cancelled, the petitioner is not obligated to check GST portal. The mode of service of any show cause notice has to be by way of alternative means to the petitioner.
5. Counsel appearing on behalf of the petitioner relies upon an order passed by the coordinate Bench of this Court in M/s Katyal Industries v. State of U.P. and others, Neutral Citation No.2024:AHC:23697-DB. We are essentially in agreement with the said principle enunciated by the coordinate Bench in the said order.
6. We find that there has been violation of the principle of natural justice, and accordingly, the impugned order dated August 13, 2024 passed by the respondent No.3 is quashed and set aside. The department shall be at liberty to issue a proper notice to the petitioner and act in accordance with law.
7. With the above direction, the writ petition is disposed of.

Order Date :- 23.7.2025

Ranjeet Sahu

(Praveen Kumar Giri, J.) (Shekhar B. Saraf, J.)