

**Court No. - 39**

**Case :-** WRIT TAX No. - 118 of 2024

**Petitioner :-** Ms Shyam Shanti Scrap Traders

**Respondent :-** State of U.P. and Another

**Counsel for Petitioner :-** Shubham Agrawal

**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 13.4.2022 w.e.f. 28.2.2022. 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 in September 2022, June 2023 and October 2023 through e-mode, preceding the adjudication order dated 17.10.2023 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 17.10.2023.

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

6. Writ petition is accordingly **disposed of**.

**Order Date :- 7.2.2024**

Faraz

**(Manjive Shukla, J.)    (S. D. Singh, J.)**