



2025:AHC:158801-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4463 of 2025

M/S Sr Interiors

.....Petitioner(s)

Versus

State Of U.P. And 3 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Pranshu Gupta
Counsel for Respondent(s)	:	C.S.C., Rahul Chaudhary

Court No. - 3

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 orders dated 23.4.2024 and 19.06.2025 passed by the respondent No.3/Assistant Commissioner, State Tax, Ghaziabad, under Sections 73 and 79(1)(c) 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 19.10.2020. 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 Sections 73 and 79(1)(c) 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 orders dated 23.04.2024 and 19.06.2025

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passed by the respondent No.3 are 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.

September 9, 2025

Dev

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