



2026:AHC-LKO:11292-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

WRIT TAX No. - 1702 of 2025

Mohd. Istiyaq

.....Petitioner(s)

Versus

State Of U.P. Thru. Prin. Secy. Deptt. Of State
Taxes Lko. And 3 Others

.....Respondent(s)

Counsel for Petitioner(s) : Santosh Kumar Yadav, Dinesh Pratap
Verma

Counsel for Respondent(s) : C.S.C.

Court No. - 3

**HON'BLE SHEKHAR B. SARAF, J.
HON'BLE MANJIVE SHUKLA, 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 23.08.2024 and impugned notice dated 29.05.2024 passed by the respondent No.3 under Section 73 of the Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as "the Act") and attachment order dated 04.11.2025 passed by respondent No.4.
3. Factual matrix in the matter is that the petitioner's registration under the Act was cancelled on 04.09.2019. 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 74 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 23.08.2024, impugned notice dated 29.05.2024 passed by the respondent No.3 and order dated 04.11.2025 passed by respondent No.4 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.

(Manjive Shukla,J.) (Shekhar B. Saraf,J.)

February 12, 2026

Ashutosh