

HIGH COURT OF JUDICATURE AT ALLAHABAD, LUCKNOW BENCH

Neutral Citation No. - 2026:AHC-LKO:20734-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW

WRIT TAX No. - 447 of 2026

M/S Abhijit Sarkar Security Agency Thru. Authorized Representative Shiv Kumar Tiwari
.....Petitioner(s)

Versus

State Of U.P. Thru. Addl. Chief Secy. (Institutional Finance) And Another
.....Respondent(s)

Counsel for Petitioner(s)

:

Sudhanshu Shekhar Tripathi, Raghav Bansal, Ritwika Tripathi

Counsel for Respondent(s)

:

C.S.C.

Court No. - 3

HON'BLE SHEKHAR B. SARAF, J.

HON'BLE AMITABH KUMAR RAI, 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 16.04.2024 passed by the respondent No.2, Deputy Commissioner, Deputy Commissioner Office, Sector 10, Lucknow (B), Fifth Floor, Vanijya Kar Bhawan, 5-Meerabai Marg, Lucknow, Uttar Pradesh, under Section 73 of the Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as "the Act") and consequential recovery certificate.
3. Factual matrix in the matter is that the petitioner's registration under the Act was cancelled on 22.02.2022. 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 16.04.2024 as well as consequential recovery certificate passed by the respondent No.2 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.

(Amitabh Kumar Rai,J.) (Shekhar B. Saraf,J.)

March 23, 2026

Ashish Dewal