

Chief Justice's Court

Case :- WRIT TAX No. - 1989 of 2025

Petitioner :- M/s Micasa

Respondent :- Union of India and 3 others

Counsel for Petitioner :- Mohit Behari Mathur

Counsel for Respondent :- A.S.G.I.,C.S.C.,Krishna Agarawal,
Nimai Dass

Hon'ble Arun Bhansali,Chief Justice

Hon'ble Kshitij Shailendra,J.

1. Having heard Sri Mohit Behari Mathur, learned counsel for the petitioner and Sri Nimai Dass, learned Additional Chief Standing Counsel for the respondents, it remains undisputed that the petitioner's registration under the UPGST Act, 2017 was cancelled w.e.f. 31.03.2019. 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 for 2018-19 through e-mode, preceding the adjudication order dated 24.04.2024 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 24.04.2024. The petitioner may submit its reply to the show cause notice 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 :- 2.5.2025

Sandeep/P.Sri

(Kshitij Shailendra, J) (Arun Bhansali, CJ)