



2026:AHC:170062-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 3445 of 2026

M/S NS Enterprises

.....Petitioner(s)

Versus

State Of Uttar Pradesh And Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Mohd Shahrukh Wasim Ansari
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE SWARUPAMA CHATURVEDI, J.

1. Heard learned counsel for the petitioner and learned Standing Counsel for the revenue.
2. Challenge has been raised to the adjudication order dated 20.05.2024 passed by the respondent no. 2 under Section 74 of the UP GST Act, 2017.
3. Short ground pressed is that the registration of the petitioner was cancelled on 25.02.2022. The impugned order has been passed thereafter under Section 74 of the Act on 20.05.2024 which is described to have been served on 10.12.2025.
4. Only upon recovery being pursued against the petitioner as a consequence of *ex parte* adjudication order dated 20.05.2024, the petitioner acquired the knowledge of the same. It may be noted that the Commissioner of Commercial Tax, U.P. vide its Circular dated 07.05.2025 issued binding instructions to its subordinate authorities to ensure service of physical notice on the noticees facing adjudication proceedings initiated after cancellation of their respective registration.

5. The above Circular is founded on sound common sense inasmuch as once the registration of a person is cancelled, he may remain disabled and in any case he may not be obligated to work on the Common Portal, thereafter. Unless the person works on the Common Portal against the registration number assigned to him, he may remain unaware of any proceedings instituted against him, after cancellation of its registration.

6. Confronted with the situation, learned Standing Counsel would submit, in face of the Circular issued by the Commissioner, there can be no quarrel with the above proposition.

7. In view of the above, no useful purpose may be served in keeping the present petition pending or calling for a counter affidavit, at this stage.

8. Accordingly, the present writ petition is disposed of on the following terms :

(i) The impugned adjudication order dated 20.05.2024 is set aside.

(ii) The petitioner may file its final reply to the show-cause notice within a period of two weeks from today.

(iii) If the petitioner wants to claim an opportunity to cross-examine any witness or to be supplied documents relied upon etc., the petitioner may necessarily make such application alongwith reply. Such application, if filed may be dealt with and decided before fixing any date for final hearing.

(iv) Thereafter, the adjudicating authority may fix and communicate the petitioner the date for personal hearing with at least 15 days advance notice.

(v) The adjudicating authority may then pass appropriate reasoned order within a further period of one month such that the proceedings may be concluded on or before 15.10.2026.

(Swarupama Chaturvedi,J.) (Saumitra Dayal Singh,J.)
August 13, 2026
Abhilash