



2026:AHC:126586-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 2931 of 2026

M/S Rama Enterprises

.....Petitioner(s)

Versus

State Of Uttar Pradesh And Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Mahesh Dwivedi, Vishwas Pandey
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

HON'BLE SALIL KUMAR RAI, J.
HON'BLE SWARUPAMA CHATURVEDI, J.

1. Present petition has been filed praying for following relief:

"Issue a writ, order or direction in the nature of certiorari quashing the impugned ex-parte order having Reference No.ZA0903254048500 dated 26.03.2025 passed by respondent no.2 under CGST Act, 2017 along with the Show Cause Notice for cancellation of Registration dated 11.02.2025 directing the respondents to restore the GST registration of the petitioner by revoking the cancellation thereof. "

2. The similar issues of fact and law, as involved in the present petition, has already been considered and decided by a Division Bench of this Court in Writ Tax No.546 of 2025 (M/s M Y Ent Bhatta v. State of UP & anr), which has been allowed vide its order dated 13.05.2025. The order dated 13.05.2025 is reproduced hereinunder:

"1. This petition has been filed aggrieved of the order dated 05.01.2024 (Annexure-1) whereby the GST registration of the petitioner has been cancelled.

2. Submissions have been made that the petitioner was issued a show cause notice dated 14.11.2023 for cancellation of registration on account of failure to furnish return for a continuous period of six months and the registration of the petitioner was suspended w.e.f. 14.11.2023.

3. It is submitted that the notice issued inter alia indicates 'Jurisdictional

Officer System Generated Notice, Contact Jurisdiction Office for further process'.

4. It is emphasized that issuance of the notice itself was contrary to law as the authority vests in officers and not in the system and, therefore, the consequential order cancelling the registration of the petitioner deserves to be quashed and set aside.

5. By order dated 08.04.2025, respondents were directed to obtain instructions in the matter. Instructions have been obtained along with the explanation given by GSTN inter alia indicating 'Advisory on issuance of Notices/Orders without digital signatures of the issuing authorities'. The indications made therein are that as the authority logs in by way of digital signature, it is not necessary that the orders which are passed should bear the digital signatures.

6. The advisory sought to be relied on by the respondents in the present case is misplaced, the same may be a valid explanation in case where the name and office of the issuing authority is indicated, however, the same does not bear the digital signatures.

7. In the present case, the notice, as quoted herein before, does not bear either the name or the office of the issuing authority and what has been indicated is that the same is system generated. As the power lies with the officers and not with the system, the issuance of notice which is system generated and does not bear the name/office, cannot be justified based on the explanation sought to be produced.

8. Consequently, as the notice issued itself is dehors the Act and the Rules, the same cannot be sustained. The writ petition is allowed. The notice dated 14.11.2023 and order dated 05.01.2024, Annexures-2 &1 respectively, are quashed and set aside.

9. Respondents would be free to issue a fresh notice in case the occasion arises, in accordance with law. "

3. In light of the order dated 13.05.2025 passed by this Court in Writ Tax No.546 of 2025, the present writ petition is also allowed. The show cause

notice dated 11.02.2025 and the consequential order dated 26.03.2025 passed by respondent no.2 under Central Goods and Services Tax Act, 2017 are hereby quashed.

(Swarupama Chaturvedi,J.) (Salil Kumar Rai,J.)

June 10, 2026

Prachi