(2026) 03 UK CK 1362

In the Uttarakhand High Court

Case No : Writ Petition (M/B) No. 192 Of 2026

M/s Deep And Sons Enterprises — APPELLANT

Vs

Asstt. Commissioner, Sector-2, State Tax, Roorkee, Haridwar — RESPONDENT

Date of Decision : 25-03-2026

Acts Referred:
Uttarakhand Goods And Services Act, 2017 — Section 73, 73(9)

Citation : (2026) 03 UK CK 1362

Hon'ble Judges : Manoj Kumar Gupta, CJ;Subhash Upadhyay, J

Bench : Division Bench

Advocate : Ashutosh Posti, Kaushal Pandey, Puja Banga

Final Decision : Disposed Of

Judgement

1) The present writ petition has been filed praying for the following relief :

"Issue a writ, order or direction in the nature of certiorari quashing the impugned order / show cause notice bearing Reference No. ZD051223018902S dated NIL issued by the respondent under Section 73(9) of the Uttarakhand Goods and Services Act, 2017 with tax liability Rs.1081193.40 (CGST) and Rs.1081193.40 (SGST) for F.Y. 2017-18 (Annexure No. 1), Order under Section 73 Uttarakhand Goods and Services Act, 2017 dated 21.12.2023 passed by the respondent (Annexure No. 2), show cause notice / statement dated 17.03.2025 issued under Section 73 of Uttarakhand Goods and Services Act, 2017 (Annexure No. 3), order of cancellation of Registration Reference No. ZA050825009653J dated 12.08.2025 (Annexure No. 4) may be quashed."

2) Learned counsel for the petitioner after making brief submission prays for withdrawal of the writ petition with liberty to the petitioner to avail remedy of appeal.

3) Accordingly, the writ petition is disposed of as withdrawn with liberty to the petitioner to avail the alternative statutory remedy.

4) Pending application(s), if any, also stand disposed of.