



2026:AHC:51564-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 1580 of 2026

M/S Shri Dewan Publications

.....Petitioner(s)

Versus

Assistant Commissioner, State Tax And Another

.....Respondent(s)

Counsel for Petitioner(s) : Sumeet Mishra, Suyash Agarwal
Counsel for Respondent(s) : C.S.C.

Court No. - 3

HON'BLE SAUMITRA DAYAL SINGH, J.

HON'BLE VIVEK SARAN, J.

1. Heard Shri Suyash Agarwal along with Shri Sumeet Mishra, learned counsel for the petitioner and Shri Arvind Kumar Mishra, learned counsel for the revenue.
2. Submission is, the original registration granted to the petitioner against GSTIN/UIN: 09ADCFS7666R1ZZ was cancelled prospectively on 20.09.2019. The petitioner claims that it had not performed any transaction of supply or receipt of goods or services against that registration. Subsequently, the petitioner obtained GSTIN/UIN: 09ADCFS7666R2ZY. It has been filing its returns and has been paying taxes in accordance with law.
3. It appears, on 30.05.2024, show cause notice was issued against GSTIN/UIN: 09ADCFS7666R1ZZ, for F.Y. 2019-20. The petitioner claims ignorance of the same as it was posted on the common portal against his existing GSTIN/UIN: 09ADCFS7666R2ZY.
4. Petitioner further claims, it has no notice or knowledge of the proceedings or the adjudication order dated 29.08.2024. That was also not served on the petitioner. On recoveries being pressed, it has acquired knowledge of the facts pertaining to the issuance of the show cause notice and framing of the adjudication order.
5. To the extent it does appear that the registration giving rise to the adjudication proceedings had been cancelled almost five years before the

show cause notice came to be issued, adjudication proceedings may have proceeded solely on the strength of the service of the show cause notice through the common portal that too against the GST registration that stood cancelled from before.

6. Having heard learned counsel for the parties and having perused the record, briefly it has to be considered if the adjudication order dated 29.08.2024 arising from show cause notice dated 30.05.2024 suffers from patent illegality resulting in complete denial of opportunity to object or being heard in the adjudication proceedings. Undeniably, the petitioner's first registration stood cancelled by order dated 20.09.2019. Thereafter the show cause notice was first issued to the petitioner through electronic mode, by uploading it on the Common Portal.

7. It is the own case of the respondents, as noted in **M/S Bambino Agro Industries Ltd. Vs. State of Uttar Pradesh & Anr.; 2025:AHC:229995-DB**, that in cases where registration may have been cancelled, such persons may be proceeded in adjudication proceedings only against service of physical notice. The circular providing for such measure follows the dictate of common sense. Once the registration is cancelled and the registered persons thus disabled from working on the Common Portal and in any case, are relieved of obligation to check the Common Portal thereafter, it is wholly natural and practical that any adjudication notice issued after cancellation of registration may be served through physically in terms of the provisions of Section 169 (1) (a) (b) of the U.P.G.S.T. Act, 2017.

8. To the extent, no such physical notice has been issued or served on the petitioner, rules of natural justice are seen to have been substantially violated as may have prevented the petitioner from filing any objection/reply to such show cause notice.

9. In view of that breach of essential principles of natural justice noted, no useful purpose may be served in keeping the present writ petition pending or calling for counter affidavit at this stage. Primarily, the petitioner's right to be heard is statutorily protected under Section 75 (4) of the said Act.

10. Accordingly, the impugned adjudication order dated 29.08.2024 is set aside and the matter is remitted to the respondent no. 1 to pass a fresh order strictly in accordance with law.

11. For that purpose, we further provide the said respondent may issue a fresh notice to the petitioner through physical mode, along with copies of Relied Upon Documents ('RUDs' in short) within a period of ten days from today.

12. Subject to such compliance, the petitioner shall have two weeks therefrom to file his written reply through physical mode and thereafter the respondent no. 1 may fix appropriate date for hearing in the proceedings with at least 15 days advance notice. Subject to that compliance, the petitioner undertakes to cooperate in the proceedings and not seek any adjournment. Thereafter the proceedings may be concluded not later than two months from the date of filing of reply by the petitioner.

13. The present petition is **disposed of**.

(Vivek Saran,J.) (Saumitra Dayal Singh,J.)

March 13, 2026

Prakhar