

**Court No. - 40**

**Case :-** WRIT TAX No. - 1676 of 2024

**Petitioner :-** M/S Ahs Steels

**Respondent :-** Commissioner Of State Taxes And Another

**Counsel for Petitioner :-** Praveen Kumar, Vaibhav Singh

**Counsel for Respondent :-** C.S.C.

**Hon'ble Shekhar B. Saraf, J.**

**Hon'ble Vipin Chandra Dixit, J.**

1. Heard counsel appearing on behalf of the petitioner and Sri Nimai Das, Additional Chief Standing Counsel appearing on behalf of the State.
2. This is a writ petition under Article 226 of the Constitution of India wherein the petitioner is aggrieved by the order dated December 26, 2023 passed by the respondent No.2/Deputy Commissioner, State Tax, Sector-17, Ghaziabad under Section 73 of the Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as "the Act").
3. Factual matrix in the matter is that the petitioner's registration under the Act was cancelled on March 18, 2019. Subsequent to the same, no business was carried out by the petitioner. It appears that a show cause notice was uploaded on the GST portal and subsequent to the same, the order impugned was passed under Section 73 of the Act.
4. Once the registration has been cancelled, the petitioner is not obligated to check GST portal. The mode of service of any show cause notice has to be by way of alternative means to the petitioner.

5. Counsel appearing on behalf of the petitioner relies upon an order passed by the coordinate Bench of this Court in **M/s Katyal Industries v. State of U.P. and others, Neutral Citation No.2024:AHC:23697-DB**. We are essentially in agreement with the said principle enunciated by the coordinate Bench in the said order.

6. We find that there has been violation of the principle of natural justice, and accordingly, the impugned order dated December 26, 2023 passed by the respondent No.2 is quashed and set aside. The department shall be at liberty to issue a proper notice to the petitioner and act in accordance with law.

7. With the above direction, the writ petition is disposed of.

**Order Date :- 15.10.2024**

Kuldeep

(Vipin Chandra Dixit, J.)      (Shekhar B. Saraf, J.)