


SL. No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGES'S ORDERS
			<p>WPMS No. 525 of 2024 <u>Hon'ble Manoj Kumar Tiwari, J.</u></p> <p>(1) Mr. Rohit Arora, learned counsel for the petitioner.</p> <p>(2) Mr. Mohit Maulekhi, learned Brief Holder for the State of Uttarakhand.</p> <p>(3) Petitioner is a Company paying tax under State GST. Petitioner is challenging the order dated 06.11.2023 passed under Section 73(9) of Uttarakhand Goods and Services Tax Act, 2017, whereby he has been asked to deposit ₹91,95,708/-, as tax, interest & penalty.</p> <p>(4) Petitioner has challenged the said order only on the ground that the amount mentioned in the show cause notice issued in Form GST DRC-01 is much less, therefore, more amount cannot be ordered to be paid by the petitioner. Attention of this Court is drawn to show cause notice issued in Form GST DRC-01 in which the amount mentioned is ₹27,06,340/- only.</p> <p>(5) Learned counsel for the petitioner submits that the impugned order dated 06.11.2023 is unsustainable in view of provision contained in Sub-Section (7) of Section 75 of Uttarakhand Goods and Services Act, 2017, which reads as under:-</p> <p style="text-align: center;">“73(7) The amount of tax, interest and penalty demanded in the order shall not be</p>

			<p>in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice.”</p> <p>(6) Mr. Mohit Maulekh, learned Brief Holder for the State concedes that the impugned order is not as per the provision contained in Sub-Section (7) of Section 75 of the Uttarakhand Goods and Services Tax Act, 2017, as the demand raised by the impugned order is much more than the amount indicated in the show cause notice.</p> <p>(7) In such view of the matter, the writ petition is liable to be allowed and is hereby allowed. Impugned order date 06.11.2023 is quashed. However, it shall be open to the Proper Officer to initiate proceedings de-novo. This Court hopes and expects that the final order will be passed by the Proper Officer within four months, but only after following the mandate prescribed in the Statute.</p> <p style="text-align: right;">(Manoj Kumar Tiwari, J.) 03.04.2024</p> <p><i>Aswal</i></p> <p style="text-align: center;"></p>
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