



2025:AHC-LKO:71140

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

WRIT TAX No. - 1261 of 2025

Vipul Kumar Singh

.....Petitioner(s)

Versus

State Of U.P. Thru. Prin. Secy. Ins. Finance Lko
And 3 Others

.....Respondent(s)

Counsel for Petitioner(s)	: Ayush Agarwal, Raghav Bansal
Counsel for Respondent(s)	: C.S.C.

Court No. - 6

HON'BLE JASPREET SINGH, J.

1. Heard Shri Ayush Agarwal, learned counsel for the petitioner and the learned Additional Chief Standing Counsel for the respondents.

2. The writ petition has been filed with the following reliefs:

"(a) Issue a writ, order or direction in the nature of Certiorari thereby quashing the impugned appellate order dated 08.09.2005 (which is annexed as Annexure No.1 to this writ petition) passed by the respondent No.3 under Section 107 of the CGST/UPGST Act, 2017 whereby Appeal No.242/2025 filed by the petitioner has been rejected solely on the ground of limitation.

(b) Issue a writ, order or direction in the nature of Certiorari quashing the GST Cancellation order dated 19.06.2024 (which is annexed as Annexure No.2 to this writ petition) passed by the respondent No.4 whereby the GST Registration of the petitioner was cancelled vide Form GST REG-19.

(c) Issue a writ, order or direction in the nature of Mandamus, commanding the respondents to provide a fresh opportunity of hearing to the petitioner in accordance with the provisions of the CGST/UPGST Act, 2017 and to decide the matter afresh on merits, strictly in compliance with the principles of nature

justice."

3. Upon perusal of the show cause notice dated 14th May 2024, it indicates that the said notice proposes for cancellation of the petitioner's GST registration under the GST Act. Thereafter, the impugned order dated 19.06.2024 was passed by the respondent No.4, whereby the GST registration of the petitioner was cancelled. Thereafter, the petitioner filed an appeal under Section 107 of the GST Act, which was also dismissed on the ground of delay in submission of the appeal.

4. For the ends of justice, the Court is of the view that the petitioner may be granted another opportunity to present his case before the relevant officer.

5. The department is directed to issue a fresh show cause notice upon the petitioner by email or by registered post. Once the same is done, the petitioner should appear and after granting a personal hearing to the petitioner, the necessary orders should be passed within a period of eight weeks from date.

6. In light of the above, the impugned orders for cancellation of registration and the order passed in the appeal are quashed and set aside.

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

(Jaspreet Singh,J.)

November 11, 2025

Rakesh/-