



**HIGH COURT OF JUDICATURE AT ALLAHABAD  
LUCKNOW**

**WRIT TAX No. - 1413 of 2025**

M/S Kapoor Marketing Thru. Proprietor Pradip  
Gupta

.....Petitioner(s)

Versus

State Of U.P. Thru. Prin. Secy. Institutional  
Finance Lko. And Another

.....Respondent(s)

---

Counsel for Petitioner(s)	:	Satish Kumar Pandey
Counsel for Respondent(s)	:	C.S.C.

---

**Court No. - 2**

**HON'BLE MRS. SANGEETA CHANDRA, J.  
HON'BLE AMITABH KUMAR RAI, J.**

1. We have heard learned counsel for the petitioner and learned Standing Counsel for the State Respondents.

2. This writ petition has been filed with the following main prayers:-

*"a) Issue a writ, order or direction in the nature of certiorari quashing the impugned order dated 06/08/2024 (Annexure No.2) passed by the Opp. Party No.2.*

*b) Issue writ order or direction in the nature of certiorari quashing the order dated 06/08/2024 (Annexure No.2) passed by the Opp. Party No.2 as the same has been passed in gross violation of principles of natural justice without giving mandatory personal hearing to the Petitioner as provided in Section 75(4) of the Act."*

3. It has been submitted by learned counsel for the petitioner that the petitioner is a registered dealer with GSTIN-: 09AREPG9830F1ZQ and being a proprietorship firm had maintained its books of accounts in regular course of business as per the prescribed provisions of the law. The petitioner close down his business on 27.03.2024 due to huge loss and surrendered the registration under GST. Form GST REG No.-19 was issued by the opposite party no. 2 on 18.04.2024 categorically mentioned

the effective date of cancelling of registration as 27.03.2024. The petitioner was served a show cause notice on 13.05.2024 under Section 73 of the GST Act for assessment year 2019-20. The petitioner was directed to submit his reply latest by 13.06.2024. Section 73 notice, however, did not mention date, time and venue of personal hearing as is required under the law settled by this Court and Circular for the same has been issued by the department. Because of the petitioner's firm having close down and GST Registration having been surrendered, the petitioner could not come to know about the notice issued under Section 73(1) of the Act dated 13.05.2024. The opposite party no.2, thereafter, adjudicated the case and imposed a tax liability of Rs.97,000/- including GST interest of Rs.80,412.00 and penalty of Rs.20,000/- without considering the fact that the petitioner had already closed his business on 27.03.2024. The petitioner did not file an appeal because the order was against the provisions of Section 75(4) of the Act as no personal hearing was granted. Hence this writ petition has been filed.

4. Learned counsel for the petitioner has also pointed out Sub-Section 4 of Section 75 where it has been stated clearly that an opportunity of hearing shall be granted where a request is received in writing from a person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.

5. Learned counsel for the State Respondents has pointed out from the impugned order, a copy of which has been filed as annexure to the writ petition, that the petitioner had asked for personal hearing and he was given such time and notice regarding the same was also put up on the departmental portal on 03.07.2024. In the notice dated 03.07.2024, the petitioner was given one week time to appear in the Office of the Commercial Tax Officer, Ambedkar Nagar on any working day and place its case. The petitioner neither submitted any written reply to the show cause notice nor appeared personally before the Commercial Tax Officer. Hence adjudication was done *ex parte* against him and tax liability alongwith interest and penalty were imposed.

6. Learned counsel for the petitioner has stated that once registration of the petitioner had been cancelled and it was not operating the GST Portal,

the department should have taken alternative mode for serving of notice under Section 169 of the Act, which was not done in the case of the petitioner.

7. Let a counter affidavit be filed by the State Respondents within a period of three weeks indicating why even after knowledge of cancellation of registration, the Commercial Tax Officer did not try and serve the show cause notice issued under Section 73 of the Act on the petitioner through alternative mode.

8. List this case on 07.01.2026, as fresh.

9. Till the next date of listing, the impugned order shall remain stayed.

**(Amitabh Kumar Rai,J.) (Mrs. Sangeeta Chandra,J.)**

**December 8, 2025**

Darpan Sharma