



2026:UHC:2396-DB

**IN THE HIGH COURT OF UTTARAKHAND**  
**AT NAINITAL**

HON'BLE THE CHIEF JUSTICE SRI MANOJ KUMAR GUPTA  
AND

HON'BLE SRI JUSTICE SUBHASH UPADHYAY

**06<sup>TH</sup> APRIL, 2026**

**WRIT PETITION (M/B) No. 222 OF 2026**

M/s Wastepe India Private Limited .....Petitioner.

Versus

Commissioner, State Goods and Services Tax Act,  
Uttarakhand and another. ...Respondents

Counsel for the petitioner : Sri Rohit Arora, learned counsel.

Counsel for the respondents : Ms. Puja Banga, learned Brief Holder  
for the State.

**JUDGMENT : (Per Sri Manoj Kumar Gupta, C.J)**

1. The instant writ petition has been filed challenging the order dated 26.03.2026 issued by respondent No. 2 under Section 130 of the Central / State GST Act confiscating the vehicle and the goods of the petitioner.

2. The specific case of the petitioner is that the impugned order has been passed without any opportunity of hearing to the petitioner. In this regard, specific averment has been made in Paragraph-20 of the writ petition.

3. Ms. Puja Banga, learned counsel appearing on behalf of the revenue, concedes that in the impugned order, there is no indication that any opportunity of personal hearing was given to the petitioner. She submits that the reply, submitted by the petitioner, has been duly considered.

4. The requirement of Section 130 of the Act is that no confiscation of goods or conveyance shall be ordered without giving the person opportunity of being heard. Therefore, mere



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consideration of the reply would not be compliance of the statutory provisions.

5. As there is no indication in the impugned order that any opportunity of hearing was given to the petitioner, therefore, the impugned order cannot be sustained and is hereby quashed. The matter is remitted back to respondent No. 2 for passing a fresh order after giving opportunity of hearing to the petitioner.

6. The writ petition stands disposed of accordingly.

7. Pending application, if any, also stands disposed of accordingly.

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**MANOJ KUMAR GUPTA, C.J.**

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**SUBHASH UPADHYAY, J.**

Dt: 06<sup>th</sup> April, 2026  
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