



2025:AHC-LKO:84524-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

WRIT TAX No. - 1507 of 2025

M/S Suman Overseas Thru. Authorised Signatory

.....Petitioner(s)

Versus

U.O.I. Thru. Secy. Ministry Of Finance Deptt. Of Revenue
New Delhi And 5 Others

.....Respondent(s)

Counsel for Petitioner(s)

: Vaibhav Krishna, Abhay Pratap Singh

Counsel for Respondent(s)

: A.S.G.I., C.S.C., Kuldeepak Nag (K.D.Nag)

Court No. - 3

**HON'BLE SHEKHAR B. SARAF, J.
HON'BLE MANJIVE SHUKLA, J.**

1. In the present case the writ petitioner makes the following prayers:-

"A-Issue appropriate writ, order or direction declaring the Notification No. 56/2023-Central Tax [5.0 No. 5483(E)/F.NO.CBIC-20013/7/2021-GST] dated 28.12.2023 (Annexure-1) issued by the respondent no. 3 under Section 168A of the Central Goods and Services Tax Act, 2017 and Notification No. 13/XI-2-24-9(47)/17.T.C.250-U.P.Act-1-2017-Order-(311)-2024 dated 07.02.2024 (Annexure-2) issued by respondent no. 4 under Section 168A of the U.P Goods and Services Tax Act, 2017, to the extent they extend time period for passing order for F.Y 2018-19, as ultra-vires Section 168A, arbitrary, unreasonable, colourable and violative of Article 14, 265 & 279A of the Constitution;

B-Issue appropriate writ, order or direction declaring the ratification of Notification No. 56/2023-Central Tax [S.O No. 5483(E)/F.NO.CBIC-20013/7/2021-GST] dated 28.12.2023 by respondent no. 3 GST Council in its 53rd meeting held on 22.06.2024, as ultra-vires Section 168A of the CGST Act, 2017 and also arbitrary and hence violative of Article 14 of the Constitution;

C-Issue a writ, order or direction in the nature of certiorari quashing the impugned order dated 24.04.2024 (Annexure-5) pertaining to a scrutiny of return under section 61 for the Financial Year 2017-18 but projecting it for the period 2018-19, as the same was even otherwise barred by limitation, having been passed after the expiry of period specified under Section 73 of the CGST/SGST Act(s), 2017, which is also otherwise without jurisdiction, arbitrary, non-speaking and unreasoned;

D. Issue a writ, order or direction in the nature of certiorari quashing the impugned order dated 18/08/2025 passed by respondent no. 5 in furtherance to an illegal order pertaining to a scrutiny of return under section 61 for the Financial Year 2017-18 but projecting it for the period 2018-19, as the same was even otherwise barred by limitation, having

been passed after the expiry of period specified under Section 73 of the CGST/SGST Act(s), 2017, which is also otherwise without jurisdiction, arbitrary, non-speaking and unreasoned. (Annexure-4)

E. Issue a writ, order or direction in the nature of mandamus directing the respondents to refund the amount of Rs.38,960/-, with appropriate rate of interest, deposited towards pre-deposit in preferring appeal under section 107 of the GST Act, 2017. (Annexure-11)"

2. Upon perusal of the documents, it appears that the registration of the petitioner was cancelled on 30.11.2018 and the present show cause notice was issued on 25.12.2023. The above show cause notice was only issued on the portal and was not issued by any other means to the petitioner.
3. In light of the same, we are of the view that after cancellation of the registration, the petitioner should have been served by way of E-Mail or by registered post. As the same was not done, we are of the view that the principles of natural justice has been violated. The impugned orders are accordingly quashed and set aside with the direction to the authorities to grant benefit to the petitioner to file a reply.
4. Opportunity of hearing must also be granted to the petitioner once the said reply is filed.
5. With the above directions, the writ petition is **disposed of**.

(Manjive Shukla,J.) (Shekhar B. Saraf,J.)

December 16, 2025

Anurag