



2026:AHC:37565-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 1200 of 2026

M/S Steps Care India

.....Petitioner(s)

Versus

Commissioner Of State Tax And Another

.....Respondent(s)

Counsel for Petitioner(s) : Puneet Arun
Counsel for Respondent(s) : C.S.C.

Court No. - 3

**HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE INDRAJEET SHUKLA, J.**

1. Heard learned counsel for the petitioner and learned Standing Counsel for the State respondents.

2. Briefly it has to be considered if the adjudication order dated 28.08.2024 arising from show cause notice dated 27.05.2024 suffers from patent illegality resulting in complete denial of opportunity to object or being heard in the adjudication proceedings. Undeniably, the petitioner's registration stood cancelled by order dated 13.11.2019. Thereafter the show cause notice was first issued to the petitioner through electronic mode, by uploading it on the Common Portal.

3. It is the own case of the respondents, as noted in **M/S Bambino Agro Industries Ltd. Vs. State of Uttar Pradesh & Anr.; 2025:AHC:229995-DB**, that in cases where registration may have been cancelled, such persons may be proceeded in adjudication proceedings only against service of physical notice. The circular providing for such measure follows the dictate of common sense. Once the registration is cancelled and the registered persons thus disabled from working on the Common Portal and in any case, are relieved of obligation to check the Common Portal thereafter, it is wholly natural and practical that any adjudication notice issued after cancellation of registration may be served through physically in terms of the provisions of Section 169 (1) (a) (b) of the U.P.G.S.T. Act, 2017.

4. To the extent, no such physical notice has been issued or served on the petitioner, rules of natural justice are seen to have been substantially violated

as may have prevented the petitioner from filing any objection/reply to such show cause notice.

5. In view of that breach of essential principles of natural justice noted, no useful purpose may be served in keeping the present writ petition pending or calling for counter affidavit at this stage. Primarily, the petitioner's right to be heard is statutorily protected under Section 75 (4) of the said Act.

6. Accordingly, the impugned adjudication order dated 28.08.2024 is set aside and the matter is remitted to the respondent no.2 to pass a fresh order strictly in accordance with law.

7. For that purpose, we further provide the said respondent may issue a fresh notice to the petitioner through physical mode, along with copies of Relied Upon Documents ('RUDs' in short) within a period of ten days from today.

8. Subject to such compliance, the petitioner shall have two weeks therefrom to file his written reply through physical mode and thereafter the respondent no.2 may fix appropriate date for hearing in the proceedings with at least 15 days advance notice. Subject to that compliance, the petitioner undertakes to cooperate in the proceedings and not seek any adjournment. Thereafter the proceedings may be concluded not later than two months from the date of filing of reply by the petitioner

(Indrajeet Shukla,J.) (Saumitra Dayal Singh,J.)

February 19, 2026

S.P.