Simla Gomti Pan Products Pvt. Ltd. v. Commissioner of State Tax U.P. & Ors.

Challenge to assessment orders and pre-deposit requirement under Section 107 of the U.P. Goods and Services Tax Act, 2017 in context of alleged denial of opportunity of hearing. Interim relief regarding statutory pre-deposit and coercive recovery in tax

Date of Order: March 20, 2026
Case Law No: GIB-SC-2026-23
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Case Facts:

The department issued two show cause notices raising substantial tax, interest, and penalty demands against the petitioner.

The petitioner sought documents relied upon in the notices, but claimed inability to access them as they were uploaded on a different portal.

Due to this, no reply was filed and ex parte assessment orders were passed creating liability of about Rs. 159 crore.

The High Court declined to entertain the writ petition citing availability of alternative remedy under Section 107 requiring pre-deposit.

Court Decision:

The Court noted the petitioner's grievance regarding lack of opportunity and financial difficulty in complying with the statutory pre-deposit.

It directed the petitioner to deposit Rs. 3.50 crore within two weeks as a condition for further consideration of the matter.

Upon such deposit, notice was directed to be issued to the respondents.

The Court further ordered that no coercive steps shall be taken pursuant to the assessment orders subject to deposit.

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