



2026:UHC:320-DB

SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			<p><u>WPMB/1110/2025</u></p> <p><u>Hon'ble Manoj Kumar Tiwari, J.</u></p> <p><u>Hon'ble Subhash Upadhyay, J.</u></p> <p>Ms. Mamta Bisht, Advocate for the petitioner.</p> <p>2. Ms. Pooja Banga, Brief Holder for the State of Uttarakhand/ respondents.</p> <p>3. Petitioner has been fastened with the liability to pay ₹7,50,331/- as Goods and Service Tax, <i>vide</i> order dated 22.1.2025, passed by Assistant Commissioner, State Tax, Gopeshwar, Chamoli. Thus, feeling aggrieved, petitioner has approached this Court.</p> <p>4. Learned counsel for the petitioner does not dispute the amount determined as tax, which petitioner is liable to pay.</p> <p>5. Learned counsel for the petitioner submits that because of poor financial condition, it is not possible for the petitioner to deposit the amount of tax in one go. She submits that petitioner be permitted to deposit the amount in installments.</p> <p>6. Ms. Pooja Banga, learned Brief holder appearing for the State submits that if petitioner wants some time to pay the amount of tax, then she can approach the Commissioner, Tax under Section 80 of Uttarakhand Goods and Services Tax Act, 2017.</p> <p>7. The writ petition is, accordingly, disposed of with liberty to the petitioner to approach the Commissioner under Section 80 of the aforesaid Act.</p> <p>(Subhash Upadhyay, .J.) (Manoj Kumar Tiwari, .J.) 08.01.2026 Navin</p>