

**HIGH COURT OF JUDICATURE AT ALLAHABAD, LUCKNOW BENCH**

Neutral Citation No. - 2026:AHC-LKO:8535-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD  
LUCKNOW

WRIT TAX No. - 1723 of 2025

M/S Shree Ganesh Sales Thru.Proprietor Ankit Gupta

.....Petitioner(s)

Versus

State Of U.P. Thru. Addl. Chief Secy. State Tax Lko. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)

:

Priyanka Pandey, Ashish Kumar Srivastava, Shivam Srivastava

Counsel for Respondent(s)

:

C.S.C.

Court No. - 3

HON'BLE SHEKHAR B. SARAF, J.

HON'BLE MANJIVE SHUKLA, J.

1. Supplementary affidavit filed today in Court is taken on record.
2. Heard Shri Shivam Srivastava, learned counsel appearing on behalf of the petitioner and the learned Standing Counsel appearing for the respondents.
3. This is a petition under Article 226 of the Constitution of India wherein the writ petitioner is aggrieved by impugned order dated 05.08.2024 passed under Section 73 of the Uttar Pradesh Goods and Service Tax Act, 2017 for the financial year 2019-20.
4. Upon a perusal of the documents, it appears that the order was passed ex parte and was not passed on the date fixed for hearing and for subsequent date no notice was given to the petitioner.
5. Learned counsel appearing on behalf of the petitioner has relied on the coordinate Bench judgment of this Court in M/s Shubham Steel Traders Vs. State of U.P. and Another; Neutral Citation No. - 2024:AHC:31108-DB). The relevant extract of the said judgement is

provided below:-

"8. Thus relying on Coordinate Bench decision of this Court in M/S Videocon D2H Limited and Ors. Vs. State of U.P. and 3 Ors (2016) 93 UPTC 237, M/S Aroma Chemicals Vs. Union of India & Ors Neutral Citation No.-2014:AHC:60699-DB, it has been submitted, such an order may not stand.

10. Rules of natural justice ensure fairness in proceedings. Once the authority had fixed the matter for hearing on 06.11.2023 it was incumbent on that authority either to pass the order or to fix another date and communicate the same to the petitioner. Communication of the other date was necessary as according to the assessing authority the petitioner failed to appear before it on the date fixed on 06.11.2023....

....11. By not passing the order on 06.11.2023 and not communicating the next date fixed in the proceedings, the assessing authority forced the ex-parte nature of the order on the petitioner, by its own conduct."

6. In light of the same, as the facts of the present case are quite similar to one in M/s Shubham Steel Traders (supra), we see no reason why this Court should take a different view of the matter. Accordingly, the impugned order dated 05.08.2024 is quashed and set aside with a direction upon the authority concerned to grant an opportunity of personal hearing to the petitioner and thereafter, pass a reasoned order in accordance with law.

7. The writ petition is disposed of in the aforesaid terms.

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

February 4, 2026

Ashutosh