



2026:AHC-LKO:9705

**HIGH COURT OF JUDICATURE AT ALLAHABAD  
LUCKNOW**

**WRIT TAX No. - 166 of 2026**

M/S Tiwari Traders (Gstin-09auupt830611zl) Thru.  
Proprietor, Sundar Lal Tiwari

.....Petitioner(s)

Versus

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

.....Respondent(s)

---

Counsel for Petitioner(s) : Roop Gupta, Manish Kumar Rai  
Counsel for Respondent(s) : C.S.C.

---

**Court No. - 6**

**HON'BLE JASPREET SINGH, J.**

Heard Sri Manish Kumar Rai, learned counsel for the petitioner and Sri Vikram Soni, learned Additional Chief Standing Counsel for the State-respondents.

With the consent of learned counsel for the parties, the petition is being disposed of at the admission stage itself.

Under challenge, inter alia, is the order dated 28.04.2024 as well as order dated 14.02.2025. The petitioner has also sought the quashing of the show cause notice dated 01.09.2022 as well as another show cause notice dated 23.11.2024. The petitioner, further seeks quashing of the Appellate order dated 21.11.2025, amongst others.

The submission of learned counsel for the petitioner is that the proceedings which have been initiated and conducted by the respondent-authorities are per se bad in the eyes of law.

It is urged that the dispute relates to financial year 2020-21 wherein the respondents had initially issued a show cause notice dated 01.09.2022. In furtherance of the said notice, an order had been passed on 28.08.2024. While the said proceedings were still on, the respondent for the very same financial year 2020-21 issued another show cause notice on 23.11.2024 and it is urged that multiple show cause notices on the same grounds, relating to the same financial, year could not have been issued.

It is further stated that while the proceedings were still going on in pursuance of the second show cause notice dated 23.11.2024, the respondents passed another order dated 14.02.2025 and it is urged that the respondent have also initiated recovery proceedings against the petitioner on the basis of those two impugned orders.

The learned counsel for the petitioner has further demonstrated that the manner in which the deficiency is sought to be projected against the petitioner is itself against the material which was available on the portal of the respondents and the I.T.C. which was available to the petitioner has not been claimed and in case if the same would have been claimed, there would have been no deficiency or incidence of tax which was required to be paid by the petitioner.

It is further urged that apart from these facts, the petitioner was not granted any opportunity of hearing, inasmuch as, the DRC which has been brought on record as Annexure No. 3 would indicate that no date of personal hearing was granted and this issue itself was sufficient for quashing of the order.

It is urged that even the show cause notice which has been issued carried a different amount than what was mentioned in the orders passed by the respondents which also vitiates the order. Apart from the fact that the appeal preferred was delayed for this reason that the said notices and orders were not uploaded on the appropriate window rather the same was under the head of additional notices.

It is urged that for all the aforesaid reasons, the order impugned is bad and the writ petition deserves to be allowed.

Sri Vikram Soni, learned Additional Chief Standing Counsel for the State-respondents on the basis of written instructions has attempted to refute the aforesaid submissions but could not dispute the fact that two show cause notices for the same financial year 2020-21 could not have been issued. He also could not dispute the fact that the petitioner was not granted any opportunity of personal hearing. The fact that the amount shown in the show cause notice was different to the one mentioned and contained in the impugned orders also vitiates the judgement.

Sri Soni, learned A.C.S.C. has also submitted that in so far as the second show cause notice dated 23.11.2024 is concerned, the proceedings against the petitioner has been dropped as a rectification order was passed on 04.02.2026.

Considering the aforesaid facts and circumstances and the undisputed fact it is clear that two show cause notices could not have been issued. Moreover, in absence of grant of personal hearing the order would be bad **(Mahaveer Trading Company vs. Deputy Commissioner, State Tax and Anr; 2024:AHC:38820-DB)**. Moreover, the orders were bad as it was hit by Section 75(7) of the Uttar Pradesh Goods and Services Tax Act, 2017. **(See Kisan Brick Field, Para Saray Itiyathok Gonda through Proprietor Shaban Mohammad V. State of U.P. and 3 others 2025:AHC:LKO:71880)**

In view of the aforesaid, this Court is of the clear opinion that the orders passed are not only per se without jurisdiction but the same have also been passed without due application of mind.

In view of the aforesaid, the orders impugned dated 28.04.2024, 14.02.2025 and 21.11.2025 are bad and are set aside. The amount which has been recovered shall be subject to the fresh orders passed by the Authorities concerned. The respondents may issue a fresh show cause notice to the petitioner which shall be responded by the petitioner and after affording due opportunity of hearing, the respondents shall decide the matter afresh, in accordance with law..

With the aforesaid, the petition stands **allowed**.

**(Jaspreet Singh,J.)**

**February 9, 2026**

Asheesh