



2026:AHC-LKO:12810

**HIGH COURT OF JUDICATURE AT ALLAHABAD  
LUCKNOW**

**WRIT TAX No. - 266 of 2026**

M/S Arpit Enterprises Thru.Partner Manisha Gupta

.....Petitioner(s)

Versus

State Of U.P. Thru. Prin. Secy. Tax And Registration  
Civil Sectt. Lko. And 3 Others

.....Respondent(s)

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Counsel for Petitioner(s) : Utkarsh Misra, Abhishek  
Counsel for Respondent(s) : C.S.C.

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**Court No. - 32**

**HON'BLE ABDHESH KUMAR CHAUDHARY, J.**

1. Heard learned counsel for the petitioner and the learned Standing Counsel for the State.
2. Present petition has been filed challenging the order dated 28.01.2024 passed under Section 73 of the GST Act as well as the order dated 06.08.2025 whereby the appeal was dismissed as being beyond limitation.
3. Contention of learned counsel for the petitioner is that no opportunity of hearing was granted.
4. Learned Standing Counsel, based upon instructions, states that in the notice sent, the date of hearing was prior in point of time than the date of submission of the reply.
5. Considering the notice, the same cannot be termed in compliance of Section 75(4) of GST Act. Thus, following the judgment in *Writ Tax No.303 of 2024 (Mahaveer Trading Company vs. Deputy Commissioner, State Tax and Anr.) dated 04.03.2024*, present petition is **allowed**.
6. Orders dated 28.01.2024 and 06.08.2025 are **quashed**.
7. Matter is remanded to the assessing authority to pass fresh order after giving an opportunity of hearing to the petitioner.

**February 18, 2026**

MVS/-

**(Abdesh Kumar Chaudhary,J.)**