



2026:AHC-LKO:18548-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

WRIT TAX No. - 235 of 2026

Gulshan Ali

.....Petitioner(s)

Versus

State Of U.P. Thru. Prin. Secy. Institutional
Finance Lko. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s) : Siddharth Nandwani
Counsel for Respondent(s) : C.S.C.

Court No. - 3

**HON'BLE SHEKHAR B. SARAF, J.
HON'BLE MANJIVE SHUKLA, J.**

1. Heard Shri Siddharth Nandwani, learned counsel for the petitioner and learned Standing Counsel for the State.
2. Challenge has been raised to the adjudication order dated 29.08.2024 passed under Section 73(9) of the U.P. G.S.T Act, 2017 for the tax period 2019-20.
4. It has been submitted, the essential requirements of rules of natural justice have been violated inasmuch as the petitioner was not given reasonable opportunity of personal hearing. The date fixed for personal hearing was the same as the date fixed for filing of reply. In that regard reliance has been placed on Writ Tax No.303 of 2024, **Mahaveer Trading Company Vs. Deputy Commissioner State Tax and Another.**
5. The above facts are not in dispute. Therefore, no useful purpose may be served either in keeping the present petition or calling for a counter affidavit or relegating the petitioner to the forum of appeal. The rules of natural justice are far too well established to allow any exception to be made in that regard. Unless, the petitioner had been put to notice with respect to the demand proposed to be created by the adjudication order and unless he had been given adequate opportunity to present his case, the order that may arise may remain procedurally defective.
6. Accordingly, the writ petition stands disposed of with the following

directions:-

(i) The order dated 29.08.2024 is set aside.

(ii) The petitioner may treat the impugned order as the final notice.

(iii) It may submit its further reply thereto within a period of three weeks. In that regard, it may remain open to the petitioner to raise all jurisdictional and merit issues. Subject to such compliance made, the adjudicating authority may fix a date for personal hearing with at least 15 days notice to allow the petitioner to be prepared on all counts. The petitioner undertakes to appear before the adjudicating authority on the dates that may be fixed. Accordingly, appropriate reasoned order may be passed thereafter.

(iv) In the event any bank attachment has been done in pursuance of the orders passed, the same shall also stand revoked and the bank should allow the petitioner to operate the account.

(v) In the event any property has been attached, the same shall also stand released.

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

March 13, 2026

Anurag