



2026:AHC-LKO:21397-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD  
LUCKNOW**

**WRIT TAX No. - 465 of 2026**

M/S M.K.Square Thru. Prop. Smt. Hina Bilal

.....Petitioner(s)

Versus

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

.....Respondent(s)

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Counsel for Petitioner(s)	:	Faisal Ahmad Khan
Counsel for Respondent(s)	:	C.S.C.

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**Court No. - 3**

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

1. Heard learned counsel appearing on behalf of the parties.
2. It appears from the perusal of the show cause notice dated September 25, 2023 that the date of filing of the reply is subsequent to the date of hearing in the order. It is to be noted that the date of filing the reply is October 25, 2023, whereas the date of personal hearing has been fixed on October 6, 2023, 18 days prior to the date of filing of reply.
3. In light of the same, we are of the view that the show cause notice itself is bad and any proceedings that had been initiated on the said basis cannot be allowed to stand in law.
4. Accordingly, the show cause notice and the impugned order are quashed and set aside with liberty granted to the respondent authorities to issue a fresh show cause notice to the petitioner and thereafter proceed in accordance with law.
5. With the above directions, the writ petition is **disposed of**.

**March 25, 2026**  
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**(Indrajeet Shukla,J.) (Shekhar B. Saraf,J.)**