



2026:AHC-LKO:17676-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD  
LUCKNOW**

**WRIT TAX No. - 311 of 2026**

Mitesh Mahendra Dedhia Proprietor M/S Vinay  
Trading Agencies Thru. Auth. Sign. Sri Ashish  
Gupta

.....Petitioner(s)

Versus

State Of U.P. Thru. Prin. Secy. State Tax Lko  
And 2 Other

.....Respondent(s)

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Counsel for Petitioner(s) : Mudit Agarwal  
Counsel for Respondent(s) : C.S.C.

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**Court No. - 3**

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

1. Heard Shri Mudit Agarwal, learned counsel appearing on behalf of the petitioner and learned Standing Counsel appearing on behalf of the State.
2. It appears from the perusal of the show cause notice 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 17th October, 2023, where the date of personal hearing has been fixed on 04th October, 2023, 13 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 dated 18th September, 2023 and the impugned order dated 12th December, 2023 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 10, 2026**  
akhilesh/-

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