



2026:AHC-LKO:16450

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

WRIT TAX No. - 347 of 2026

M/S Pappu Traders Thru. Proprietor Anuj Kumar

.....Petitioner(s)

Versus

State Of U.P. Thru. Secy. Revenue Deptt. Lko. And
2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Amrendra Verma
Counsel for Respondent(s)	:	C.S.C.

Court No. - 6

HON'BLE JASPREET SINGH, J.

Heard learned counsel for the petitioner as well as Sri Sanjay Sarin, learned Additional Chief Standing Counsel for the State-respondents.

Sri Sanjay Sarin, learned Additional Chief Standing Counsel for the State has raised a preliminary objection regarding entertainability of the instant petition on the ground that the order impugned dated 03.09.2024, no ground or explanation has been given for the laches, coupled with the fact that the averments made in the writ petition are contrary to what has been indicated in the memo of appeal preferred by the petitioner.

It is stated that in the instant petition, in paragraph 12, it has been indicated that the certified copy of the order was not provided by the accountant of the Firm to the petitioner whereas the appeal was filed through the counsel and they had sought adjournments on two occasions which have not either been pleaded nor explained in the memo of the writ petition.

In this view of the matter since the petitioner has approached this Court with delay, coupled with the fact that they had alternate remedy of approaching the Tribunal, the instant petition may not be entertained.

The learned counsel for the petitioner attempted to argue but could not dispute the aforesaid facts that apart from paragraph 12, there is no explanation and neither there has been any averment indicating the fact

that in the appeal, the petitioner had contested the matter through counsel and had also sought adjournment on two occasions.

This being the situation, this Court is not inclined to entertain the present petition which is dismissed leaving it open for the petitioner to take recourse as may be available to him in law.

It is made clear that the Court has not examined the plea of the petitioner on merits, in case if the petitioner chooses to file an appeal before the Tribunal, the same shall be noticed and decided in accordance with law.

(Jaspreet Singh,J.)

February 27, 2026

Asheesh