



2026:AHC-LKO:17345-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

WRIT TAX No. - 214 of 2026

Pramod Kumar Chaurasiya

.....Petitioner(s)

Versus

State Of U.P. Thru. Prin. Secy./Addl. Chief
Secy. Deptt. Of Finance Lko. And Another

.....Respondent(s)

Counsel for Petitioner(s) : Kunwar Bahadur Singh
Counsel for Respondent(s) : C.S.C.

Court No. - 3

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

1. Heard learned counsel appearing on behalf of the parties.
2. This is a writ petition under Article 226 of the Constitution of India, wherein the writ petitioner has made the following main prayers:-
 - "(i) issue a writ, order or direction in the nature of Certiorari quashing the impugned order dated 10.11.2025 and 24.8.2024 passed by the State Tax Officer, Khand-1, Balrampur, contained in Annexure No.1 and 2 to this writ petition.
 - (ii) issue a writ, order or direction in the nature of Mandamus commanding the respondent not to take any coercive action against petitioner in pursuance of impugned order dated 10.11.2025 and 24.8.2024 passed by the State Tax Officer, Khand-1, Balrampur."
3. Upon a perusal of the documents, it appears that a proper opportunity of hearing was not granted to the petitioner and after the adjournment was sought by the petitioner, no further notice was issued to the petitioner.
4. In light of the same, the impugned orders dated 24.08.2024 and 10.11.2025 are quashed and set aside with a direction upon the authorities to issue a fresh show cause notice to the legal heirs of the proprietor being the petitioner herein. The petitioner is directed to file his reply within a period of two weeks from date. Once the reply is

filed, fresh date of notice for personal hearing should be granted to the petitioner and once the hearing is done, reasoned order should be passed.

5. We make in clear that no adjournment shall be granted to the petitioner.

6. With the above directions, the writ petition is **disposed of**.

March 10, 2026
cks/-

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