2025:AHC-LKO:84587-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW

WRIT TAX No. - 1505 of 2025

M/S Gupta Enterprises Thru.Proprietor Shri Shudhanshu Gupta And Another

.....Petitioner(s)

Versus

State Of U.P. Thru. Commissioner State Tax Govt. Of U.P. Lko. U.P. And Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Rajesh Chandra Mishra, Shashwat Anand Dixit
Counsel for Respondent(s)	:	C.S.C.

Court No. - 3

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

1. Heard Shri Rajesh Chandra Mishra, learned counsel appearing on behalf of the petitioners and learned Standing Counsel appearing for the State.

2. This is a writ petition under Article 226 of the Constitution of India wherein the writ petitioners are aggrieved by impugned order dated 25.04.2024 passed under Section 73 of the GST Act, 2017 for the financial year 2018-2019.

3. Upon a perusal of the documents, it appears that the order was passed ex parte and was not passed on the date fixed for hearing and for subsequent date no notice was given to the petitioner.

4. Learned counsel appearing on behalf of the petitioner has relied on the coordinate Bench judgment of this Court in **M/s Shubham Steel Traders Vs. State of U.P. and Another, Neutral Citation No. - 2024:AHC:31108-DB**. The relevant extract of the said judgement is provided below:-

> *"8. Thus relying on Coordinate Bench decision of this Court in M/S Videocon D2H Limited and Ors. Vs. State of U.P. and 3 Ors (2016) 93 UPTC 237, M/S Aroma Chemicals Vs. Union of India & Ors Neutral Citation No.-2014:AHC:60699-DB, it has been submitted, such an order may not stand.*
>
> .....
>
> *10. Rules of natural justice ensure fairness in proceedings. Once the authority had fixed the matter for hearing on 06.11.2023 it was incumbent on that authority either to pass the order or to fix another date and communicate the same to the petitioner. Communication of the other date*

was necessary as according to the assessing authority the petitioner failed to appear before it on the date fixed on 06.11.2023.

11. By not passing the order on 06.11.2023 and not communicating the next date fixed in the proceedings, the assessing authority forced the ex-parte nature of the order on the petitioner, by its own conduct."

5. In light of the same, as the facts of the present case are similar to one in M/s Shubham Steel Traders (supra), we see no reason why this Court should take a different view of the matter. Accordingly, the impugned order dated 25.04.2024 is quashed and set aside with a direction upon the authority concerned to grant an opportunity of personal hearing to the petitioner and thereafter, pass a reasoned order in accordance with law.

6. With the aforesaid direction, the writ petition is disposed of.

December 16, 2025
Anurag

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

Digitally signed by :-
ANURAG SINGH
High Court of Judicature at Allahabad,
Lucknow Bench