2025:AHC-LKO:86194-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD**
**LUCKNOW**

**WRIT TAX No. - 1627 of 2025**

M/S Shambhavi Enterprises Thru. Authorised Signatory Alok Kumar

.....Petitioner(s)

Versus

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

.....Respondent(s)

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| | | |
|---|---|---|
| Counsel for Petitioner(s) | : | Aayush Pankaj Tiwari, Durga Prasad Dubey, Hritik Dwivedi, Peeyush Pankaj |
| 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 Aayush Pankaj Tiwari, 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 29.06.2024, where the date of personal hearing has been fixed on 31.05.2024, 29 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 29.05.2024 and the impugned order dated 22.08.2024 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.

**December 19, 2025**
Anurag

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

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