2026:AHC:212085-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4116 of 2026

Shalini Agrawal

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Rishi Raj Kapoor
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE JAI KRISHNA UPADHYAY, J.

1. Heard learned counsel for the petitioner and learned counsel for the revenue.

2. Present writ petition has been filed to challenge the *ex parte* adjudication order dated 25.04.2024 passed by respondent no. 2 under Section 73 of the UP GST Act, 2017 for F.Y. 2018-19.

3. At the outset, preliminary objection has been raised by learned Additional Chief Standing Counsel that the petitioner has statutory remedy of appeal.

4. On the other hand, learned counsel for the petitioner states that owing to lack of knowledge of the *ex parte* adjudication order dated 25.04.2024, the petitioner could not avail its statutory remedy of appeal, within limitation. At present, the petitioner is disabled from filing appeal as the maximum period for which delay may be condoned, has expired.

5. By a separate order dated 11.09.2026 passed in **M/s Maa Gayatri Inter Prises Vs. State of Uttar Pradesh & Anr.; 2026:AHC:190551-DB**, in similar circumstances, on a fair concession made by the State, to allow statutory appeals to be filed within a period of two weeks, that writ petition has been disposed of.

6. In view of similar concession made in the present facts, no further adjudication is required in the facts of this case. Accordingly, this writ petition is also **disposed of** with the observation, subject to the petitioner availing statutory remedy of appeal within a period of two weeks from today, the said appeal may be entertained on its own merits without raising any objection as to limitation, keeping in mind the stand of the State, noticed above.

7. Any amount that may have been deposited against the disputed demand may be adjusted against the requirement to make pre-deposit of 10% of the disputed demand of tax, penalty etc.

October 9, 2026
Abhilash

(Jai Krishna Upadhyay,J.) (Saumitra Dayal Singh,J.)

Digitally signed by :-
ABHILASH SINGH
High Court of Judicature at Allahabad