

Court No. - 6

Case :- WRIT TAX No. - 261 of 2025

Petitioner :- M/S Prem Traders Faizabad Thru. Proprietor Smt. Darshan Kumari

Respondent :- State Of U.P. Thru. Addl. Chief Secy. State Tax, Lko. And 2 Others

Counsel for Petitioner :- Ramesh Gupta, Shivam Srivastava

Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Bhatia, J.

1. No one appears on behalf of the petitioner on account of a strike call hence, the matter is being decided with the assistance of the learned Standing Counsel.
2. The present petition has been filed challenging the order impugned dated 29.04.2024 passed under Section 73 of the GST Act.
3. The order impugned itself shows that the same has been passed without giving opportunity of hearing to the petitioner.
4. Learned Standing Counsel based upon the instructions states that no specific date for hearing was fixed in fact same date was fixed for filing objection and for hearing.
5. The manner of fixing the date is against the circular issued by the department itself and also the matter is squarely covered by the judgment of the Division Bench of this Court in the case of ***Mahaveer Trading Company vs Deputy Commissioner State Tax and another***: Writ Tax No.303 of 2024, decided on 04.03.2024.
6. In view thereof, the impugned order dated 29.04.2024 is quashed. The writ petition is ***allowed***.
7. The matter is remanded back to the Assessing Authority to pass fresh order, in accordance with law, after providing adequate opportunity of hearing.

Order Date :- 28.3.2025

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