

Children Choice Publication Pvt. Ltd. v. Additional Commissioner Grade-2 (Appeal) And 2 Others

WRIT TAX No. 230 of 2020 | 2024-02-02 | Allahabad High Court

Official court-text rendition | Finin2min Judgment Intelligence

Neutral Citation No. - 2024:AHC:18512

Case :- WRIT TAX No. - 230 of 2020

Petitioner :- Children Choice Publication Pvt. Ltd. Respondent :- Additional Commissioner Grade-2 (Appeal) And 2 Others
Counsel for Petitioner :- Ankur Agarwal, Suyash Agarwal Counsel for Respondent :- C.S.C., A.S.G.I., Anant Tiwari

1. Heard Sri Suyash Agarwal, learned counsel appearing on behalf of the petitioner and Sri Ravi Shanker Pandey, learned Additional Chief Standing Counsel appearing on behalf of the
2. This is a writ petition under Article 226 of the Constitution of India, wherein the petitioner is aggrieved by the order dated November 18, 2019 passed by the Additional Commissioner, Grade 2 (Appeal), State Tax, Aligarh under Section 107 of the Uttar Pradesh Goods and Services Tax Act, 2017 dismissing the appeal filed by the petitioner on the ground that the same was
3. Learned counsel appearing on behalf of the petitioner submits that the service of the original order was made upon the driver and not upon the taxpayer and this factual aspect has not been disputed by the appellate authority in the impugned order. He further submits that upon receipt of the order, the appeal was immediately filed by the taxpayer and, therefore, there was no delay from the date of communication of the order. In light of the same, he submits that the impugned order may be quashed and set aside and the taxpayer may be allowed to contest the said appeal on merit.
4. Learned Additional Chief Standing Counsel appearing on behalf of the State has not disputed the factual matrix.
5. Keeping in mind the principles of natural justice, I am of the view that the petitioner should be allowed to have its appeal heard
6. Accordingly, the impugned order dated November 18, 2019 is quashed and set aside with a direction upon the appellate authority to grant an opportunity of hearing to the petitioner and thereafter pass a reasoned order within a period of three months from date.
7. With the aforesaid directions, the writ petition is allowed.

Order Date :- 2.2.2024 Kuldeep

2024-02-03T12:36:03+0530 High Court of Judicature at Allahabad