

Hiran Tobacco Factory v. State Of U.P. And 2 Others

WRIT TAX No. 1018 of 2023 | 2023-10-09 | Allahabad High Court

Official court-text rendition | Finin2min Judgment Intelligence

Neutral Citation No. - 2023:AHC:193674-DB

Case :- WRIT TAX No. - 1018 of 2023

Petitioner :- Hiran Tobacco Factory Respondent :- State Of U.P. And 2 Others Counsel for Petitioner :- Yashonidhi Shukla,Vedika Nath Counsel for Respondent :- C.S.C.

Hon'ble Pritinker Diwaker,Chief Justice Hon'ble Ashutosh Srivastava,J.

1. Heard Ms. Vedika Nath, learned counsel for the petitioner and Shri Ankur Agarwal, learned counsel appearing for the Revenue. Learned Standing Counsel has accepted notice on behalf of the State-respondents.
2. The grievance as raised by the petitioner in the present writ petition is that an order dated 30.5.2022 have been passed imposing tax and penalty upon the petitioner exercising powers under Section 74 of the UPGST/CGST Act, 2017.
3. The challenge has been laid on the ground that no notice or opportunity as well as personal hearing was afforded to the petitioner and the order has been passed exparte.
4. Shri Ankur Agarwal, learned counsel has invited attention of this Court to Paragraph 15 of the writ petition, which records the statement by the petitioner that an e-mail was received by the Accountant and it was not conveyed to the petitioner. He, thus, submits that the petitioner had adequate notice of the show cause issued against the petitioner.
5. Be that as it may, considering the entire controversy, we deem it appropriate to permit the petitioner to file objections to the show cause notice within a period of two weeks' from today before respondent No. 3. On the filing of the objections, within the time allowed, it is expected that the respondent No. 3 would proceed to consider the objections after giving personal hearing to the petitioner and pass appropriate orders within the next 15 days.
6. With the aforesaid observations, the writ petition stands disposed of.
7. Needless to say that this Court has not expressed any opinion on the merits of the case and it shall be open for the respondent No. 3 to pass appropriate orders.

Order Date :- 9.10.2023 Ravi Prakash

(Ashutosh Srivastava, J.) (Pritinker Diwaker, CJ.)

2023-10-10T11:29:18+0530 High Court of Judicature at Allahabad