M/S P.S.Handicrafts And Moti Center v. State of U.P. and Another

WRIT TAX No. 127 of 2023 | 2023-02-07 | Allahabad High Court

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HIGH COURT OF JUDICATURE AT ALLAHABAD

1. The only grievance raised by learned counsel for the petitioner is that in the notice dated January 7, 2023 issued to the petitioner under Section 73(1) of the Uttar Pradesh Goods and Services Tax Act, 2017, the petitioner has not been informed of her right of personal hearing. The column in the notice mentioning the date, time and venue for personal hearing has been marked as 'NA'. In the absence of personal hearing, action of the respondents will be in violation of principles of natural

2. Learned counsel for the respondents submitted that after the petitioner files her reply, in case she requests, personal hearing shall be granted to her by fixing specific date and time for the purpose.

3. After hearing learned counsel for the parties, the present petition is disposed of with the observation that in case the petitioner files reply to

Chief Justice's Court Serial No.19

WRIT TAX No. - 127 of 2023

Through :- Mr. Pranjal Shukla, Advocate

Through :- Mr. Ankur Agarwal, Standing Counsel for the respondents

CORAM : HON'BLE RAJESH BINDAL, CHIEF JUSTICE HON'BLE OM PRAKASH TRIPATHI, JUDGE

M/s P.S.Handicrafts and Moti Center .....Petitioner

State of U.P. and another .....Respondents

the show cause notice within two weeks from today, the Competent Authority shall afford opportunity of personal hearing to the petitioner before passing any final order against her.

Whether the order is speaking : Yes/No

Whether the order is reportable : Yes/No

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