

Court No. - 3

Case :- WRIT - C No. - 31849 of 2023

Petitioner :- M/S Sirohi Enterprises

Respondent :- State Of U.P. And 5 Others

Counsel for Petitioner :- Awadhesh Kumar Mishra

Counsel for Respondent :- C.S.C.,Kartikeya Saran

Hon'ble Siddhartha Varma,J.

Hon'ble Manoj Bajaj,J.

Civil Misc. Amendment Application No.2 of 2023 :

The application is allowed. Learned counsel for the petitioner may incorporate the necessary amendments during the course of the day.

Order on the Petition :

This writ petition has been filed challenging the final assessment order dated 26.6.2023 and the recovery citation dated 19.8.2023.

It is the contention of learned counsel for the petitioner that after the provisional assessment notice was served upon the petitioner on 12.1.2023, the petitioner replied to the provisional notice on 27.1.2023. The reply was supplemented by another reply on 15.4.2023. Thereafter when the final assessment order was passed on 26.6.2023, the replies of the petitioner were not considered.

A perusal of the impugned order dated 26.6.2023 shows that the replies filed by the petitioner on 27.1.2023 and 15.4.2023 were not considered in their entirety.

In this view of the matter, the final assessment order dated 26.6.2023 and the consequential recovery citation dated 19.8.2023 are being quashed. The matter is remitted back to the respondent no.4 who shall, after considering the replies dated 27.1.2023 and 15.4.2023, decide the matter within a period of two months.

With these observations, the writ petition stands allowed.

Order Date :- 18.10.2023

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(Manoj Bajaj, J.) (Siddhartha Varma, J.)