

Court No. - 3

Case :- WRIT TAX No. - 1362 of 2023

Petitioner :- M/S Ikon Lubes (India) Private Ltd.

Respondent :- State of U.P. and Another

Counsel for Petitioner :- Aditya Pandey

Counsel for Respondent :- C.S.C

Hon'ble Siddhartha Varma,J.

Hon'ble Shekhar B. Saraf,J.

1. Heard Sri Aditya Pandey, learned counsel for the petitioner and Sri Ankur Agarwal, learned Standing Counsel for the State.
2. Present writ petition has been filed under Article 226 of the Constitution of India assailing the order dated 11.7.2023 passed by respondent No.2 under Section 74 of the Uttar Pradesh Goods and Services Tax Act, 2017.
3. Counsel on behalf of the petitioner submits that no opportunity of hearing was granted to the petitioner and the order impugned has, accordingly, encroached violation of principles of natural justice.
4. Counsel for the respondents fairly submits that it does appear that no opportunity of hearing was granted to the petitioner.
5. In light of the submissions made, the impugned order dated 11.7.2023 is quashed and set aside with a direction upon the authority to grant opportunity of hearing to the petitioner and thereafter decide the matter within a period of four weeks from today.
6. The writ petition stands disposed of, accordingly.

Order Date :- 1.12.2023

Kuldeep

(Shekhar B. Saraf,J.)

(Siddhartha Varma,J.)