

Court No. - 3

Case :- WRIT - C No. - 40871 of 2023

Petitioner :- Suhel Ahmad

Respondent :- State Of U.P. And 3 Others

Counsel for Petitioner :- Mo. Saif, Qaisar Kamal Ansari

Counsel for Respondent :- C.S.C., Narendra Kumar Tiwari

Hon'ble Siddhartha Varma, J.

Hon'ble Shekhar B. Saraf, J.

Instructions filed today be kept on record.

This writ petition has been filed against the recovery citation dated 10.10.2023.

Upon instructions, Sri Rakesh Kumar holding brief of Sri Narendra Kumar Tiwari, learned counsel for the respondent states that, after the provisional assessment notice was served upon the petitioner, final assessment order has also been passed on 30.09.2022 and on that order recovery was being done.

Learned counsel for the petitioner, however, submits that neither provisional assessment notice was served upon the petitioner nor any opportunity was given to the petitioner to submit any reply to the provisional assessment notice. Perusal of the final assessment order also shows that the petitioner's case was not considered.

Having heard learned counsel for the parties, we are of the view that the petitioner be served the provisional assessment notice afresh within a period of ten days from today, to which the petitioner may file reply within next 15 days and after giving opportunity of hearing to the petitioner final assessment order may be passed within the next one month.

Accordingly, the final assessment order, passed without affording opportunity of hearing to the petitioner, dated 30.09.2022 is quashed. The writ petition is allowed.

Order Date :- 11.12.2023

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