

Court No. - 8

Case :- WRIT TAX No. - 144 of 2023

Petitioner :- M/S Vighnaharta Constructions Thru. Its Proprietor Vishnu Bhagwan Shukla

Respondent :- State Of U.P. Thru. Commissioner , Cgst And Central Excise Lko And 2 Others

Counsel for Petitioner :- Sachin Srivastava

Counsel for Respondent :- Dipak Seth,C.S.C.

Hon'ble Pankaj Bhatia,J.

1. Heard the counsel for the petitioner and Sri Ratnesh Lal the counsel for the Union of India as well as the learned Standing Counsel.

2. The facts as pleaded in the writ petition are similar to the one decided by this Court in Writ Tax No.143 of 2023 (M/s Vighnaharta Constructions vs. State of U.P. and Others.

3. In the present case also, as per the instructions by the Standing Counsel, which are taken on record, no opportunity of hearing was granted by the department, as is clear from the instructions given by the counsel for the respondents. Thus, on the same grounds and analogy as taken in the Writ Tax No.143 of 2023, the impugned order dated 14.07.2021 as well as the order dated 26.12.2022 are quashed. The matter is remanded to the respondent no.3 to pass a fresh order after giving an opportunity of hearing to the petitioner in accordance with law.

4. The writ petition stands allowed in terms of the said order.

Order Date :- 18.10.2023

VNP/-