

Court No. - 8

Case :- WRIT TAX No. - 235 of 2023

Petitioner :- M/S, P.K. Pan Products, Hardoi Thru.
Partner Shyam Narain Chaurasiya

Respondent :- Commissioner Of Commercial/ State
Tax,Vibhuti Khand, Gomti Nagar, Lucknow And Others

Counsel for Petitioner :- Amar Mani Tiwari,Pradeep
Agrawal

Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Bhatia,J.

Heard learned counsel for the petitioner, learned Standing Counsel for the State respondent and perused the material available on record.

The present writ petition has been filed by the petitioner challenging an order dated 05.06.2023 whereby the appeal preferred by the petitioner against an order dated 28.10.2021 was dismissed without consideration and without according hearing to the petitioner.

On the perusal of the appellate order, which is under challenge, it is clear that no hearing was accorded to the petitioner. The order records that despite notice, no one put in appearance and the appeal was ultimately fixed for hearing on 30.05.2023.

The submission of the learned counsel for the petitioner is that the address of the petitioner was changed with due communication to the respondent and as no communication fixing a date was received by the petitioner, the petitioner could not appear on the date fixed for hearing.

Be that as it may, the fact remains that the appeal has been decided without according a hearing. In view thereof without keeping the matter pending, the order dated 05.06.2023 is set aside, the matter is remanded to the appellate authority to grant a hearing to the petitioner and decide the appeal afresh after giving an opportunity of hearing to the petitioner. The appellate authority shall consider all the arguments raised by the petitioner including the case law that may be cited by him. The petitioner shall appear before the appellate authority on 8th January, 2024 at 12 Noon. No fresh notice of hearing shall be granted to the petitioner by the appellate authority. The appellate authority thereafter shall proceed to decide the appeal on merits as directed herein above.

The writ petition is ***disposed of*** with the aforesaid terms.

Order Date :- 21.12.2023

Arun