

Court No. - 7

Case :- WRIT TAX No. - 363 of 2024

Petitioner :- M/S Shree Rajeshwari Enterprises Thru.
Proprietor Mohit Tiwari

Respondent :- State Of U.P. Thru. Prin. Secy. Tax And
Registration, Civil Sectt. Lko. And 3 Others

Counsel for Petitioner :- Utkarsh Misra, Abhishek

Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Bhatia, J.

1. Heard learned Counsel for the petitioner as well as learned Standing Counsel.

2. The present petition has been filed with the following prayer:

"i. To issue writ, order or direction in the nature of certiorari thereby quashing the impugned order dated 21.11.2024 passed by the opposite party no.3 as well as the order dated 27.08.2023 passed by the opposite party no.3, same is contained as Annexure No.1 & 2 to the writ petition."

3. The issue raised in the present writ petition is squarely covered by the judgment and order dated **22.09.2022** passed in **Writ Tax No.147 of 2022 (M/s Chandra Sain, Sarda Nagar, Lucknow Thru. Its Proprietor vs U.O.I. and others**, as such, considering and adopting the same reasoning as contained in the said case, the writ petition is **allowed**.

4. The impugned orders dated 27.08.2024 and 21.11.2024 are quashed.

5. Matter is remanded to the Assessing Authority to pass fresh order after giving an opportunity of hearing to the petitioner.

Order Date :- 20.12.2024

akverma