2026:AHC:187023-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 3684 of 2026

M/S Nutech System Control

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Ashana Agrawal, Manish Chandra Pandey, Mayank Srivastava
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE SWARUPAMA CHATURVEDI, J.

1. Having heard Ms. Ashana Agrawal along with Mr. Manish Chandra Pandey, learned counsel for the petitioner and Mr. Arvind Kumar Mishra, learned Standing Counsel for the State and having perused the record, undeniably, the impugned order dated 26.04.2024 has been passed on the date fixed for personal hearing, that was even before the date for filing reply 27.03.2024, as disclosed in the Reminder notice dated 21.03.2024.

2. Clearly, the rules of natural justice have been inverted inasmuch as the date of hearing has been fixed prior to the date of reply. That may never be done. The administrative instruction issued by the Commissioner are to the contrary i.e. the first date of reply may be fixed and the date of hearing may be fixed thereafter.

3. In view of the above, no useful purpose would be served in keeping the present petition pending or calling for counter affidavit at this stage.

4. Accordingly, the present writ petition is **disposed of** on the following terms:

(i) The impugned adjudication order dated 26.04.2024 is set aside.

(ii) The petitioner may file its final reply to the show-cause notice dated 21.03.2024 within a period of two weeks from today.

(iii) If the petitioner claims an opportunity to cross-examine any witness

or to be supplied documents relied upon etc., the petitioner may necessarily make such application along with reply. Such application, if filed may be dealt with and decided before fixing any date for final hearing.

(iv) Thereafter, the adjudicating authority may fix and communicate the petitioner the date for personal hearing with at least 15 days advance notice.

(v) The adjudicating authority may then pass appropriate reasoned order within a further period of one month such that the proceedings may be concluded on or before 31.12.2026.

5. Since, we are coming across a large number of such cases containing violation of basic fundamental requirement of rules of natural justice, the Commissioner, State Tax, U.P. may adopt necessary measures undertaken to improve the quality of adjudication and other orders to ensure maximum, if not absolute, compliance of essential requirements of rules of natural justice.

(Swarupama Chaturvedi,J.) (Saumitra Dayal Singh,J.)

September 8, 2026

Prakhar

Digitally signed by :-
PRAKHAR SRIVASTAVA
High Court of Judicature at Allahabad