2026:AHC-LKO:39863-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW

WRIT TAX No. - 869 of 2026

M/S Jai Maa Saraswati Agencies Thru. Its Proprietor Reeta Singh .....Petitioner(s)

Versus

State Of U.P. Thru. Prin.Secy. Tax And Registartion Lko. And 2 Others .....Respondent(s)

Counsel for Petitioner(s) : Utkarsh Misra, Abhishek
Counsel for Respondent(s) : C.S.C.

Court No. - 2

HON'BLE SHEKHAR B. SARAF, J.
HON'BLE ABDHESH KUMAR CHAUDHARY, J.

1. Heard learned counsel appearing on behalf of the parties.

2. This is a writ petition under Article 226 of the Constitution of India wherein the writ petitioner has prayed for the following substantial relief(s):

> *"i. To issue writ, order or direction in the nature of certiorari thereby quashing the impugned order dated: 17.12.2025 passed by opposite party No.-3, same is contained as Annexure No.-1 to the writ petition.*
>
> *ii. To issue writ, order or direction in the nature of mandamus thereby commanding opposite party no.3 to decide the rectification application dated 25.03.2026 having ARN No. AD090326058690V after providing opportunity of hearing to the petitioner, within stipulated time period.*
>
> *iii. To issue writ, order or direction in the nature of mandamus thereby commanding opposite party no.3 to pass a fresh assessment order after giving opportunity of hearing."*

3. Upon a perusal of the documents, we are of the view that the rectification application dated 25.03.2026 should be decided expeditiously, preferably within a period of 15 days from date after granting an opportunity of personal hearing to the petitioner, in

accordance with law.

4. With the above directions, the writ petition is disposed of.

(Abdhesh Kumar Chaudhary,J.) (Shekhar B. Saraf,J.)

June 2, 2026
Ashutosh

Digitally signed by :-
ASHUTOSH PANDEY
High Court of Judicature at Allahabad,
Lucknow Bench