Court No. - 7

Case :- WRIT TAX No. - 353 of 2024

Petitioner :- M/S M.Z. Constructions Thru. Proprietor Abdul Zeeshan
Respondent :- State Of U.P. Thru. Addl. Chief Secy. Tax And Registration Lko. And 2 Others
Counsel for Petitioner :- Abhishek Mishra
Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Bhatia,J.

1. Heard learned counsel for the petitioner and learned Standing Counsel for the State.

2. Present petition has been filed challenging the order dated 27.10.2023 whereby the registration of the petitioner has been cancelled as well as appellate order dated 26.11.2024.

3. Submission of learned counsel for the petitioner is that the order cancelling the registration was passed without giving an opportunity of hearing and without according any reasons whatsoever.

4. The issue raised by the petitioner is squarely covered by the decision of this Court in the case of ***M/s Chandra Sain, Sarda Nagar, Lucknow Thru. Its Proprietor v. U.O.I & Ors. (Writ Tax No.147 of 2022)*** decided on ***22.09.2022.***

5. Considering and adopting the reasoning as contained in the case of ***M/s Chandra Sain (supra)***, the present writ petition deserves to be allowed on the same ground and reasoning.

6. The writ petition is accordingly allowed.

7. Orders dated 27.10.2023 and 26.11.2024 are set aside.

8. The matter is remanded to the assessing authority to pass fresh order after giving an opportunity of hearing to the petitioner.

Order Date :- 17.12.2024
nishant

Digitally signed by :-
NISHANT MOHAN
High Court of Judicature at Allahabad,
Lucknow Bench