2026:AHC:208530-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 3665 of 2026

M/s Madan Lal Ashok Kumar

.....Petitioner(s)

Versus

State of U.P. and 2 others

.....Respondent(s)

Along with :

1. **Writ Tax No. 3668 of 2026:**
   M/s Madan Lal Ashok Kumar
   Versus
   State of Uttar Pradesh and 2 others
2. **Writ Tax No. 3669 of 2026:**
   M/s Madan Lal Ashok Kumar
   Versus
   State of Uttar Pradesh and 2 others
3. **Writ Tax No. 3666 of 2026:**
   M/s Madan Lal Ashok Kumar
   Versus
   State of U.P. and 2 others
4. **Writ Tax No. 3667 of 2026:**
   M/s Madan Lal Ashok Kumar
   Versus
   State of U.P. and 2 others

Counsel for Petitioner(s) : Harsh Vardhan Gupta
Counsel for Respondent(s) : C.S.C.

Court No. - 39

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

1. Supplementary affidavit filed today is taken on record.

2. Heard Sri Harsh Vardhan Gupta, learned counsel for the petitioners, Sri Ankur Agarwal, learned Standing Senior Counsel for the State-respondents and perused the record.

3. The relief sought in the present batch of petitions is summarized as below:

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Sl. No.	***Writ Tax***	***Impugned Order Date***	***Passed by respondent***	***Under Section***	***F.Y.***
1.	*3665 of 2026 (M/s Madan Lal Ashok Kumar vs. State of U.P. and 2 others)*	*06.07.2026*	*Respondent No.2*	*Section 122(1)(ii) & (vii) read with Section 127 of U.P. G.S.T. Act, 2017*	*2019-20*
2.	*3668 of 2026 (M/s Madan Lal Ashok Kumar vs. State of U.P. and 2 others)*	*08.07.2026*	*Respondent No.2*	*Section 122(1)(ii) & (vii) read with Section 127 of U.P. G.S.T. Act, 2017*	*2022-23*
3.	*3669 of 2026 (M/s Madan Lal Ashok Kumar vs. State of U.P. and 2 others)*	*15.07.2026*	*Respondent No.2*	*Section 122(1)(ii) & (vii) read with Section 127 of U.P. G.S.T. Act, 2017*	*2023-24*
4.	*3666 of 2026 (M/s Madan Lal Ashok Kumar vs. State of U.P. and 2 others)*	*07.07.2026*	*Respondent No.2*	*Section 122(1)(ii) & (vii) read with Section 127 of G.S.T. Act, 2017*	*2020-21*
5.	*3667 of 2026 (M/s Madan Lal Ashok Kumar vs. State of U.P. and 2 others)*	*08.07.2026*	*Respondent No.2*	*Section 122(1)(ii) & (vii) read with Section 127 of U.P. G.S.T. Act, 2017*	*2021-22*

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4. Common ground has been pressed. Earlier the petitioner had been subjected to survey by the Special Investigation Branch on 08.01.2024. In those proceedings, certain documents are described to have been discovered and seized from the petitioner.

5. On the strength of such documents and other material penalty proceedings were drawn up against the petitioner. By means of supplementary affidavit filed today, it has been specifically brought on

record that the petitioner had filed written applications before the authority to be supplied copies of the documents/RUDs on being relied against it. It appears all documents/RUDs thus prayed for are documents that may have been seized during the course of survey operations conducted by the Special Investigation Branch.

6. In that context, the adjudication order clearly records as below:

> "दिनांक 09.01.2026/10.01.2026 की मध्यरात्रि काल में राज्य कर भवन, तारामण्डल, गोरखपुर के द्वितीय तल पर आग लग जाने के कारण इस कार्यालय के समस्त अभिलेख, उपकरण तथा अन्य वस्तुएं जलकर नष्ट हो गया है तथा *MIS* पोर्टल भी नहीं चल रहा है। अतः इस कार्यालय के पास उक्त फर्मों से सम्बन्धित कोई भी रिकॉर्ड उपलब्ध नहीं है।"

7. Thus, the documents/RUDs being relied by the Revenue have neither been supplied to the petitioner nor the same are available with the adjudicating authority, for reason of such documents being destroyed in a fire incident, while those documents were in the custody of the Revenue authorities.

8. Once, that is the admitted case of the Revenue, it cannot be denied by way of necessary consequence that the Revenue authorities do not have in their possession the material that was initially considered to be adverse to the petitioner. Further, once such documents are not available to the Revenue, there may never arise any occasion to supply copies of the same to the petitioner. Unless adverse material is supplied to the petitioner either by way of copies of the original or by way of secondary evidence that may be available with the Revenue, it may never become permissible to the Revenue authorities to rely on such documents, *ex-parte*.

9. To confront the noticee/assessee with adverse material, is a mandatory requirement of procedural law. It may not be trifled with or avoided.

10. Accordingly, the impugned orders cannot stand. They are set aside.

11. The proceedings are remitted to the adjudicating authority to proceed afresh solely on the strength of material and evidence that may be available on record. If any document or its copy or secondary evidence of any nature is sought to be relied, the petitioner would first be confronted

with copies of the same before calling for his reply and before he is heard by way of personal hearing. If no material is available with the Revenue authorities, consequential orders may be passed in accordance with law. Such exercise may be completed on or before 31.03.2027.

12. With the above observations, the present petitions are **disposed of**.

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

October 6, 2026

Anurag/-

Digitally signed by :-
ANURAG JAISWAL
High Court of Judicature at Allahabad