**HIGH COURT OF JUDICATURE AT ALLAHABAD**

**WRIT TAX No. - 4082 of 2026**

M/S Ramakant

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

| | | |
|---|---|---|
| Counsel for Petitioner(s) | : | Akhilesh Kumar Yadav |
| Counsel for Respondent(s) | : | C.S.C. |

**Court No. - 39**

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

1. Heard Sri Akhilesh Kumar Yadav, learned counsel for the petitioner and Shri Ankur Agarwal, learned counsel for the State.

2. Challenge has been raised to the adjudication order dated 23.02.2025 passed by the respondent no. 2/Deputy Commissioner, State Tax (SGST), Sector-7, Prayagraj for Financial Year 2020-2021 under Section 73 of the UP GST Act, 2017.

3. Short ground pressed is that the show-cause notice was issued only through Common Portal i.e. through electronic mode on 27.11.2024. For that reason, the petitioner was not aware of the adjudication proceedings. It thus remained ex parte.

4. Only upon recovery being pursued against the petitioner as a consequence of ex parte adjudication order dated 23.02.2025, the petitioner acquired the knowledge of the same. It may be noted that the Commissioner of Commercial Tax, U.P. vide its Circular dated 07.05.2025 issued binding instructions to its subordinate authorities to ensure service of physical notice on the noticees facing adjudication proceedings initiated after cancellation of their respective registration.

5. The above Circular is founded on sound common sense inasmuch as once the registration of a person is cancelled, he may remain disabled and in any case he may not be obligated to work on the Common Portal, thereafter. Unless the person works on the Common Portal against the registration number assigned to him, he may remain unaware of any proceedings

instituted against him, after cancellation of its registration.

6. Confronted with the situation, learned Standing Counsel would submit, in face of the Circular issued by the Commissioner, there can be no quarrel with the above proposition.

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

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

(i) The impugned adjudication order dated 23.02.2025 is set aside.

(ii) The petitioner may file its final reply to the show-cause notice dated 27.11.2024 within a period of two weeks from today.

(iii) If the petitioner wants to claim an opportunity to cross-examine any witness or to be supplied documents relied upon etc., the petitioner may necessarily make such application alongwith 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 lease 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

**October 7, 2026**
Shweta

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

Digitally signed by :-
SWETA YADAV
High Court of Judicature at Allahabad