HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 6124 of 2025

M/S Barnala Steel Industries Private Limited

.....Petitioner(s)

Versus

State Of Uttar Pradesh And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Pranjal Shukla
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

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

1. Heard Sri Pranjal Shukla, learned counsel for the petitioner and Sri Arvind Kumar Mishra, learned Standing Counsel for the revenue.

2. Challenge has been raised to the adjudication order dated 03.09.2025 arising from the show cause notice dated 02.01.2025 issued under Section 74 of UPGST Act, 2017 (hereinafter referred to as the Act) for F.Y. 2023-24.

3. Submission is, the show cause notice is void and without jurisdiction. In the alternative, it has been submitted, the adjudication order has been passed by the respondent no.3 without affording reasonable opportunity of hearing.

4. On the other hand, learned Standing Counsel would submit, the petitioner has statutory remedy of appeal, against the adjudication order dated 03.09.2025. All issues raised may be pressed in the statutory proceeding. To the extent the writ petition has been filed within the period of limitation prescribed to file an appeal. Learned Standing Counsel would further submit, if the petitioner files statutory appeal within two weeks from today, the respondents would not raise any objection.

5. Having heard learned counsel for the parties and perused the record, on the first issue, we find, against the show cause notice dated 02.01.2025 issued to the petitioner fixing date for filing reply by 02.02.2025 and for personal hearing on 02.02.2025, the petitioner filed its reply on

29.03.2025, wherein it stated as follows:-

"In this respect, it is brought into your kind knowledge that the supporting documentary evidences could not be filed because of large numbers & size documents. The required documents shall be filed and produced for your kind perusal at the time of personal hearing. So, it is therefore, requested that a day may kindly be fixed for personal hearing & oblige."

6. Though pleadings in the writ petition are not happily worded, they appear to suggest that no other date of hearing was fixed in the proceeding. In that circumstance, on 03.09.2025, the impugned order came to be passed by the respondent no.3. To the extent the petitioner was aware of the show cause notice issued on 02.01.2025 and further to the extent no challenge to that show cause notice was raised inter alia on the jurisdictional issue, over a long period of ten months there from and since the petitioner appears to have participated in the proceeding by filing reply on 29.03.2025, we do not find it a fit case to interfere with the impugned order in exercise of our extraordinary jurisdiction under Article 226 of Constitution of India.

7. Reliance placed by learned counsel for the petitioner on the decisions in **Godrej Sara Lee Ltd. vs. Excise and Taxation Officer-cum-Assessing Authority and others, (2023) 109 GSTR 402** and **M/s G.R. Infra Projects Limited Ratlam vs. The State of Madhya Pradesh & ors, 2026 SCC OnLine SC 1084** is of no avail inasmuch as the decision in **Godrej Sara Lee Ltd. (supra)** does not lay down any principle of law that wherever lack of jurisdiction is alleged, the writ court must necessarily intervene, irrespective of the fact that the proceedings had concluded.

8. Here, as noted above, besides lapse of ten months in first approaching this Court merely from issuance of the show cause notice, the petitioner had filed its reply on 29.03.2025. The petitioner chose not to challenge the show cause notice, at the first stage.

9. Keeping in mind the facts noted above, we also note, all grounds pressed to challenge the lack of jurisdiction to the show cause notice dated 02.01.2025 may be pressed before the Appeal Authority. It could be

decided by the said authority. Therefore, we are not inclined to entertain the writ petition on the jurisdictional issue, especially in view of the order that we propose to pass.

10. It is *sine qua non* that reasonable opportunity of personal hearing must be given to the noticee before passing the impugned adjudication order. Here, though the first notice dated 02.01.2025 did indicate to the petitioner that the petitioner may file reply by 02.02.2025 and may appear for personal hearing on 04.02.2025, the proceedings were not concluded on 04.02.2025.

11. It is admitted to the revenue that the proceedings remained pending for seven months, thereafter. In terms of Section 75 (5) of the Act, the legislature has itself considered it appropriate to normally allow for three adjournments during the course of adjudication proceeding. Here, no adjournment appears to have been sought and no adjournment has been granted to the petitioner over long period of seven months.

12. It is surprising that over long period of seven months, no further notice was issued to the petitioner and no date was fixed, in the proceedings. A perusal of the impugned order also does not indicate any other date of hearing was fixed after 04.02.2025. Apparently, the Adjudicating Authority has passed the impugned adjudication order on *ex-parte* consideration to the reply furnished by the petitioner, on 29.03.2025.

13. In view of above perusal, we find, reasonable opportunity of hearing has been denied to the petitioner. In that view of the matter, the impugned order cannot be sustained and is hereby set aside.

14. Accordingly, the writ petition is **allowed** with the direction to the Adjudicating Authority to pass a fresh order strictly in accordance with law, also dealing with the objection raised by the petitioner, on the issue of lack of jurisdiction in terms of Section 74 of the Act.

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

October 23, 2026

RKP

Digitally signed by :-
RAKESH KUMAR PATEL
High Court of Judicature at Allahabad