2026:AHC:209329-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4076 of 2026

M/S An Agro Industreis

.....Petitioner(s)

Versus

State Of U.P. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Vishwjeet
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

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

1. Heard Sri Vishwjeet, learned counsel for the petitioner, Sri Arvind Kumar Mishra, learned counsel for the revenue and perused the record.

2. Present petition has been filed with the following relief:

> *"(i) Certiorari setting aside the impugned order dated 03.12.2025 (Annexure No. 2), passed by the respondent no. 3 u/s 74 for 2018-19;*
>
> *(ii) Mandamus directing respondent no. 3 to issue a fresh notice u/s 74 and give opportunity of personal hearing to the petitioner and to pass a fresh reasoned order thereafter;"*

3. Grievance of the petitioner is, show cause notice under Section 74 dated 27.06.2025 had been issued to the petitioner by the Deputy Commissioner, State Tax, Sector-08, Muzaffar Nagar fixing the date for reply on 28.07.2025 and for personal hearing on 30.07.2025.

4. On that date Sri Surem Kumar was the Deputy Commissioner, State Tax, Sector 08, Muzaffar Nagar.

5. Thereafter, without issuing any fresh/other notice, the Deputy Commissioner, State Tax, Sector-4, Muzaffarnagar has passed the impugned order. Thus, the impugned order has been passed in complete violation of principles of natural justice.

6. 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. Once it is admitted to the revenue that the jurisdiction over the assessee had been

transferred through merger, to the Deputy Commissioner, State Tax, Sector-4, Muzaffarnagar, and since it is further admitted to the revenue that no notice of hearing was issued by the said authority and no intimation was given to the petitioner that the hearing scheduled to be held on 30.07.2025 before the Deputy Commissioner, State Tax, Sector-08, Muzaffar Nagar would now be conducted by the Deputy Commissioner, State Tax, Sector-04, Muzaffar Nagar , it can never be successfully maintained by the revenue that there was any obligation on part of the assessee to appear before the Deputy Commissioner, State Tax, Sector-04, Muzaffar Nagar , of its own.

7. Suffice to note, these being formal proceedings involving adjudication of valuable civil rights, no assessee/noticee may be required to appear before the authority other than the authority that may have issued notice to him, unless formal communication of transfer of jurisdiction, etc., is first made to the petitioner, in the regular way.

8. In similar circumstances, we have set aside similar adjudication order in ***M/S Vs Construction versus State of U.P. and Another 2026:AHC:192802-DB***.

9. Accordingly, the present writ petition is disposed of on the following terms. The impugned order dated 03.12.2025 is set aside and the matter is remitted to the Deputy Commissioner, State Tax, Sector-04, Muzaffar Nagar to now issue a fresh notice to the petitioner and pass appropriate order after allowing the petitioner an opportunity to file its reply and to be heard personally. Such compliance may be made within a period of three months from today.

October 7, 2026
Shweta

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

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