2026:AHC:210722-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4102 of 2026

M/S Adinath Stonex

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Aryan Mishra, Ayush Kumar, Gaurav Mishra
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

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

1. Heard Aryan Mishra, learned counsel for the petitioner and Sri Ankur Agarwal, learned Senior Standing Counsel for the revenue.

2. Challenge has been raised to the adjudication order dated 29.12.2025 passed by respondent no.2, under Section 73 of the UPGST Act, 2017.

3. Short ground pressed is that the registration of the petitioner was cancelled on 11.01.2023 whereas the show-cause notice was issued only through Common Portal i.e. through electronic mode on 16.09.2025, more than two years after cancellation of the registration. 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 adjudication order dated 29.12.2025, 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 29.12.2025 is **set aside**.

(ii) The petitioner may file its final reply to the show-cause notice dated 16.09.2025 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 along with 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 least 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.

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

October 8, 2026

Anurag/-

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