



2026:AHC:167117-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 3397 of 2026

Gajlaxmi Urban Infratech Pvt Ltd

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Ankur Agrawal
Counsel for Respondent(s)	:	C.S.C.

Court No. - 39

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

1. Heard Shri Ankur Agrwal, learned counsel for the petitioner and Shri Arvind Kumar Mishra, learned Standing Counsel for the State.

2. We are not inclined to interfere in exercise of our extraordinary jurisdiction under Article 226 of the Constitution of India with the merit order passed under Section 74 of the UPGST Act, dated 08.05.2026 for the FY- 2018-19.

3. Two grounds have been pressed. First, it has been submitted that for the same dispute, other proceeding under Section 73 of the Act had been initiated and order has been passed on 05.05.2026. At the same time, parallel proceedings have been drawn under Section 74 of the Act and another order has been passed on 08.05.2026. Second, ground of limitation has been pressed on the strength of order passed in the first round of litigation in Gajlaxmi Urban Infratech Pvt Ltd Vs. State of U.P. and 3 Others, 2025:AHC:181284-DB. For ready reference, the direction issued in Gajlaxmi Urban Infratech Pvt Ltd (supra) reads as below :

"9. Accordingly, the writ petition is allowed and the impugned orders dated 26.04.2024 & 29.11.2023 is set aside, subject to the petitioner depositing Rs.75,000/- within a period of one month from today. Present writ petition is disposed of with the following directions:

(i) Subject to the above deposit being made by the petitioner, the Adjudicating Authority shall make available to the petitioner copy of the

show cause notice together with any additional/supplementary notice etc issued in these proceedings together with copies of Relied Upon Documents ('RUDs' in short) within a period of two weeks from the date of compliance shown by the petitioner.

(ii) Petitioner shall file reply, if any, within a further period of four weeks therefrom.

(iii) Thereupon the respondent no. 4 shall fix appropriate date for hearing and communicate the same to the petitioner in the manner prescribed by law with at least two weeks' advance notice.

(iv) Petitioner undertakes to cooperate and participate in the proceedings and not seek any undue or long adjournment.

10. It is expected that the proceedings thus remitted would be concluded within six months from the date the petitioner makes first compliance under this order and deposits the amount specified above."

4. Thus, the co-ordinate bench had set-aside the earlier Adjudication Order dated 26.04.2024. At the same time, it had allowed the revenue, opportunity to serve copy of the show cause notice together with additional/ supplementary notice. That service was made. Reply was furnished by the petitioner and thereafter proceedings have been concluded within six months from 10.11.2025, i.e. on 08.05.2026. Therefore, the ground of limitation does not exist inasmuch as the order has been passed within six months granted by this Court.

5. Further, submission that the show cause notice dated 4.12.2025 is void ab initio as the Adjudicating Authority had dropped the proceedings initiated vide notice dated 03.12.2025, is misconceived. Here, it appears the Adjudicating Authority issued two notices. First on 03.12.2025 and another on 04.12.2025. After issuing the second notice, he dropped the proceedings initiated by the first notice. That clear recital is contained in the order dated 04.12.2025 passed by the Adjudicating Authority, to withdraw the first notice. In that sequence of events, the second show cause notice dated 04.12.2025 was issued before proceedings under

Section 74 of the Act may ever be described to have been concluded by the order dated 04.12.2025.

6. On the issue of bar under Section 6(2)(b) of the Act, at present, it also appears that the impugned proceedings involve other grounds as well. Where the adjudication made in one order may be covered in entirety by the adjudication made in an earlier order or proceeding, the writ Court may interfere in face of statutory remedies of appeal available. However, contentious other issues are involved. Hence, in these facts, the appeal remedy may not be bypassed only because some part of the order impugned before this Court may ultimately be found to be hit on the principle of Section 6(2)(b) of the Act. Therefore, the discretionary relief prayed for is being declined, in present case.

7. As to whether the co-ordinate bench had granted opportunity to the revenue to issue additional/ supplementary notice, we find no merit in the objection being raised inasmuch as recital in the paragraph-9(i) of the order in Gajlaxmi Urban Infratech Pvt Ltd (supra) is specific.

8. Accordingly, interference claimed is declined. The writ petition is **disposed of** with the observation, subject to the petitioner availing statutory remedy of appeal within a period of three weeks from today, the same may be entertained on merits without raising any objection as to limitation.

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

August 10, 2026

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