



2026:AHC-LKO:5425-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

CIVIL MISC REVIEW APPLICATION DEFECTIVE No. - 93 of 2025

State Of U.P. Thru. Its Prin. Secy. Deptt. Of State
Tax Lko. And Another

.....Applicant(s)

Versus

M/S Anita Traders Lucknow Thru. Its Proprietor

.....Opposite
Party(s)

Counsel for Applicant(s)

: C.S.C.

Counsel for Opposite Party(s)

:

Court No. - 1

HON'BLE RAJAN ROY, J.

HON'BLE ABDHESH KUMAR CHAUDHARY, J.

1. Affidavit of service has been filed today in pursuance to our order dated 16.12.2025, the same is taken on record.

(I.A. No. 1 of 2025- Delay Condonation Application)

2. None appears to oppose the review application.

3. Although no limitation is prescribed for filing a review application seeking review of a judgement passed in exercise of power under Article 226 of the Constitution of India in view of the judgement of this Court in **Review Petition No. 329 of 2010 (Smt. Mohd. Jahan Begum and another vs. Board of Revenue, U.P. Allahabad & others)** vide order dated 23.09.2016, nevertheless the delay and laches have to be seen. We have gone through the affidavit explaining the delay in filing this application seeking review. We find the explanation to be sufficient and satisfactory.

4. Accordingly, we condone the delay in filing this application seeking review which is allowed.

(Order on Review Application)

5. This review petition has been filed by the State seeking a review of the judgment passed in WTAX No.57 of 2025. The said petition was allowed

on the ground that the notices or orders passed by the concerned authorities under Section 73(9/10) of Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as 'Act 2017') for the assessment year 2017-18 were time barred in view of the notifications noticed in the judgment by which the petition was allowed on different dates. However, subsequently while hearing a writ petition bearing Writ Tax No.316 of 2025 when benefit of the orders passed in Writ Tax No.57 of 2025 and Writ Tax No.264 of 2024 was sought which as stated had been allowed on the aforesaid grounds, it was noticed that a notification dated 21.07.2022 was not brought to the notice of the Court while deciding the said writ petitions. Considering the said notification, this Court opined as under.

"5. When we take into consideration the notification aforesaid what we find is that though by virtue of the Central Board of Direct taxes and Customs Notification dated 03.02.2018 the date for filing annual return for the financial year 2017-18 which would normally be 31.12.2018 stood extended till 05.02.2020 and based on the said notification the period of three years mentioned in Sub-section 10 of Section 73 would end on 05.02.2023, meaning thereby, an order under Sub-Section 9 of Section 73 could have been passed by 05.02.2023 for the financial year 2017-18, however, in view of the Notification dated 21.07.2022 which came into effect from 01.03.2020 the said time limit specified under Sub-section 10 of Section 73 for issuance of order under Sub-section 9 of Section 73 of the U.P. GST Act, 2017, for recovery of taxes not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, stood excluded up to the 30th day of September, 2023 and by the subsequent notification of the State Government dated 24.04.2023 which has been given effect from 31.03.2023 the said time limit stood extended till 31.12.2023 for the financial year 2017-18.

6. In the case at hand, the impugned order has been passed on 13.12.2023, therefore, it has been passed within the time limit as extended by the Notifications referred hereinabove. The said notifications are not under challenge."

6. Apparently, on account of the said notification dated 21.07.2022, although by virtue of Central Board of Direct Taxes and Customs Notification dated 03.02.2018 the date for filing annual return for the financial year 2017-18 which would normally be 31.12.2018 stood extended till 05.02.2020 and based on the said notification, the period of

three years mentioned in Sub-section 10 of Section 73 would end on 05.02.2023, meaning thereby, an order under Sub-Section 9 of Section 73 could have been passed by 05.02.2023 and not thereafter for the assessment year 2017-18, however, in view of the aforesaid Notification dated 21.07.2022 which came into effect from 01.03.2020, the time limit specified under Sub-Section 10 of Section 73 for issuance of order under Sub-Section 9 of Section 73 of the Act 2017 for recovery of taxes not paid or short paid or of input tax credit wrongly availed or utilized in respect of a tax period, i.e. assessment year 2017-18, stood extended up to the 30th day of September, 2023 and by the subsequent notification of the State Government dated 24.04.2023 which has been given effect from 31.03.2023 the said time limit stood further extended till 31.12.2023.

7. The counsel for the petitioner could not deny the aforesaid fact. Therefore, the judgment by which the above mentioned writ petition was allowed on the ground that the proceedings under Section 73 were time barred, is apparently erroneous as, in the said writ petition the impugned order was passed prior to 31.12.2021 and as the judgment under Review was rendered in ignorance of notification dated 21.07.2022 and 24.04.2023. Accordingly, the said judgment is liable to be reviewed. We accordingly review and recall the same. The review application stands **allowed**. Consequently, the writ petition in which the review application has been allowed stands restored to its original number and shall now be listed before the appropriate Bench for consideration of other grounds raised, if any. All pleas including the plea of statutory remedy of appeal is open for consideration.

(Abdhesh Kumar Chaudhary,J.) (Rajan Roy,J.)

January 22, 2026

Shanu/-