



2026:AHC:12144

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT - A No. - 18877 of 2025

Smt. Seema Tiwari

.....Petitioner(s)

Versus

State Of U.P. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Amit Saxena, Pratima Pandey
Counsel for Respondent(s)	:	C.S.C.

Court No. - 33

HON'BLE VIKAS BUDHWAR, J.

1. Heard Sri Amit Saxena, learned counsel for the writ petitioner and Sri Pramod Kumar Srivastava, learned Additional Chief Standing Counsel for the State.

2. Sri Pramod Kumar Srivastava, learned Additional Chief Standing Counsel has made a statement at bar that he is well equipped with the instructions and he is in a position to argue the matter and he does not propose to file any affidavit the writ petition be decided on the basis of the documents available on record. With the consent of the parties, the writ petition is being decided at this stage.

3. The case of the writ petitioner is that he was appointed on the post of Clerk in the Sale Tax Department on 04.08.1990 and he was promoted as Sale Tax Officer on 24.06.2020 and while the writ petitioner was working as the Sale Tax Officer on 05.12.2023 one M/s Vijay Traders filed an application for grant of GST. On 06.12.2023, the Assistant Commissioner, Khand-08, Bareilly issued GST registration and the writ petitioner conducted inspection on 19.12.2023 and found no adverse material. Thereafter, the discipline section on 15.07.2024 made an inspection submitted a report that no business was being carried out at the trading side and the firm was found non-existent. Thereafter, the writ petitioner had been placed under suspension on 20.11.2025.

4. Questioning the suspension order, the present writ petition has been preferred.

5. Learned counsel for the writ petitioner submits that no loss whatsoever has been sustained by the Government attributable to the writ petitioner. It was the the Assistant Commissioner who was to issue show cause notice and cancelled the GST registration. He submits that there happens to be a report of the respondent themselves dated 15.02.2025 wherein the monetary loss is being sought to be attributed upon the Assistant Commissioner and not the writ petitioner. Learned counsel for the writ petitioner submits that a charge sheet has also been issued and served upon the writ petitioner on 20.12.2025 to which the writ petitioner has tendered his reply.

6. Learned Standing Counsel submits that whatever might be while the charge sheet has been served, the writ petitioner has already submitted his reply and looking into the said allegation, the Court may not interfere.

7. I have heard the submission so made across the bar and perused the record.

8. Apparently, the writ petitioner while posted as Sale Tax Officer has been placed under suspension with regard to the submission of incorrect report that the firm was in existence though it was not in existence. This Court under Article 226 of the Constitution of India is not required to delve into the merits of the charges and they are subject matter of trial. Since a charge sheet has already been issued and the writ petitioner has responded to the same and, thus, the writ petition is being disposed of in the following terms.-

(a) the disciplinary authority shall conclude the disciplinary proceedings within a period of three months from the date of production of certified copy of the order; (b) the writ petitioner shall cooperate in the conclusion of the inquiry; (c) the writ petitioner shall be paid subsistence allowance which are admissible and payable; (d) in case, inquiry is not concluded within a period of three months and without there being any fault of the writ petitioner then it is open for the writ petitioner to approach this Court for reinstatement.

9. As regards the submission of the learned counsel for the writ petitioner that even if the allegations are taken into face value, no major punishment

can be imposed is not liable to be accepted at this stage as the same would be seen duly at the stage of the outcome of the proceedings.

10. With the aforesaid observations, the writ petition stands **disposed of**.

11. Instructions filed today are taken on record and marked as Appendix 'A'.

(Vikas Budhwar,J.)

January 19, 2026

Rajesh