



2026:AHC:55166-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 1654 of 2026

M/S Humera Enterprises

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

Counsel for Petitioner(s)	:	Ajay Kumar Yadav, Ayush Kumar
Counsel for Respondent(s)	:	C.S.C.

Court No. - 3

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE VIVEK SARAN, J.

1. Heard Sri Aryan Mishra, learned counsel for the petitioner and Sri Nimai Das, learned Additional Chief Standing Counsel for the State-respondents.
2. Challenge has been raised to the order dated 10.03.2026 passed under Section 129 of the U.P.G.S.T. Act, 2017.
3. Submission is, the show-cause notice was issued on 01.03.2026 without fixing any date for hearing. In any case, the the petitioner appeared before the authority on 09.03.2026 and filed the written application containing the *prima facie* reply but mainly it prayed for short adjournment to file detailed reply. Without communicating any date, on 10.03.2026 the impugned order came to be passed without affording any opportunity of personal hearing to the petitioner.
4. On the other hand, learned Additional Chief Standing Counsel would submit that the officer was obligated to pass order within seven days. T herefore, there is no error in the order.
5. Having heard learned counsel for the parties and having perused the record, in the first place, the show-cause notice dated 01.03.2026 did not disclose to the petitioner any fixed date for filing reply and it did not

communicate to the petitioner the date of personal hearing. It only communicated that the reply may be filed within seven days.

6. Nevertheless, it is fact or that Holi festival intervened. Thereafter, on 09.03.2026 the petitioner filed adjournment application, seeking short adjournment. Once that application was moved, the petitioner may have waived his right to secure the order within seven days. In any case, it never became to the authority to pass the order on the merit issue, without dealing with the adjournment application. Third, no order was passed on 09.03.2026. In fact, that order has been passed on 10.03.2026. Therefore, the recital in the order that the petitioner has submitted reply, may not be entirely correct inasmuch as though the petitioner stated in the adjournment application dated 09.03.2026 that it owns the goods, at the same time in paragraph nos. 3 and 7 of the application it specifically prayed for further time to file a proper reply. Therefore, the petitioner had only sought adjournment.

7. To the extent, the valuable civil rights of the petitioner are involved and further to the extent the petitioner had sought only one adjournment, we find, that right has been violated by the authority who has passed the order dated 01.03.2026 without affording any opportunity of personal hearing to the petitioner, without fixing any date of hearing in the proceedings.

8. In such facts, no useful purpose may be served in keeping the present pending or calling for a counter affidavit at this stage or to relegate the petitioner to the forum of alternative remedy. To the extent show-cause notice was issued this month itself and the order has been passed within ten days therefrom, we find it a fit case to offer interference in exercise of our limited jurisdiction under Article 226 of the Constitution of India.

9. Accordingly, the order dated 10.03.2026 is set aside. The petitioner may

file detailed reply to the show-cause notice dated 01.03.2026 read with the order dated 10.03.2026 by 27.03.2026. Subject to such compliance, the petitioner may appear before respondent no.2 on 30.03.2026 at 11:00 a.m. Thereupon, appropriate reasoned order may be passed by the respondent no.2.

10. It shall remain open to the petitioner to obtain release of goods and vehicle against deposit of penalty amount, provisionally.

11. With the aforesaid observation, present petition stands **disposed of**.

(Vivek Saran,J.) (Saumitra Dayal Singh,J.)

March 18, 2026

Abhilash