



2025:AHC:196853-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD****WRIT TAX No. - 5747 of 2025**

M/S Krishi Rakchha Sewa Kendra And Another

.....Petitioner(s)

Versus

Union Of India And 2 Others

.....Respondent(s)

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Counsel for Petitioner(s)	:	Aniruddh Azad, Ashutosh Shukla
Counsel for Respondent(s)	:	A.S.G.I., C.S.C., Naveen Chandra Gupta

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**Court No. - 3****HON'BLE SAUMITRA DAYAL SINGH, J.  
HON'BLE VIVEK SARAN, J.**

1. Heard Sri Ashutosh Shukla learned counsel for the petitioner and Sri Ankur Agrawal learned Standing Counsel for the State respondents.
2. Present petition has been filed to challenge the Adjudication Order dated 30.08.2024 passed by respondent No. 3 under Section 73 of the UPGST Act, 2017. By that order, total tax liability Rs. 41,71,718.3/- has been determined against the petitioner.
3. Grievance of the petitioner is three fold. First, it has been submitted that neither Show Cause Notice was served on the petitioner nor the Adjudication Order has been served. Second, it has been submitted, petitioner has been assigned GSTIN/ID 09AHZPA5029R1ZG. Not only the Show Cause Notice has been issued with reference to facts pertaining to another assessee who may have been assigned GSTIN/ID 09AHZPA5029R1ZC, the Adjudication Order has been passed with reference to yet another GSTIN/ID 09ABLFS0522M1ZV (not belonging to the petitioner) Third, it has been submitted, even otherwise the proceedings are wholly contrary to the law inasmuch as the Show Cause Notice was issued for much lesser amount proposing tax Rs. 24,10,004.96/-, whereas the Adjudication Order has created a total tax demand Rs. 41,71,718.3/-.
4. In view of such grounds raised, time was granted to the learned Standing Counsel to obtain instructions. While instructions are awaited,

learned Standing Counsel would submit, at most the proceedings may be remitted in terms of the directions issued by this Court in **M/s Riya Construction vs State of U.P. & 3 Ors, 2025:AHC:179271-DB.**

5. Having heard learned counsel for parties and having perused the record, in the first place it cannot be denied that the Show Cause Notice was issued with reference to GSTIN/ID 09AHZPA5029R1ZC (not belonging to petitioner) and the Adjudication Order has been passed with reference to yet another GSTIN/ID 09ABLFS0522M1ZV (also not referable to the present petitioner). Second, it also cannot be denied that perhaps arising from such mistake, the Adjudication Order has been passed creating tax demand much higher than proposed in the Show Cause Notice.

6. In view of the above glaring mistakes, apparent on record, the mistake of non-service of the Show Cause Notice and the Adjudication Order may be secondary, in the present facts.

7. For the above reason, in the present facts, distinction exists from the facts noted in **M/s Riya Construction (supra).**

8. Also, since glaring mistakes are apparent from record and no contrary instructions have been received by learned Standing Counsel, no useful purpose would be served in keeping such a petition pending any further. The impugned order dated 30.08.2024, 11.08.2025 and 31.08.2025 and the Show Cause Notice dated 22.05.2024 are therefore set aside.

9. Since the orders and the Show Cause Notice have been set aside on technicality of wrong mention of GSTIN/ID, we grant liberty to the Adjudicating Authority to issue fresh Show Cause Notice under Section 73 of the UPGST, 2017, if required, within a month from today. If such notice is issued, no ground of lapse of limitation may arise in favour of the petitioner since the proceeding has been remitted in exercise of extraordinary jurisdiction of the Court under Article 226 of the Constitution of India, with consent of parties.

10. Needless to add, any attachment order that may have been passed in the meantime would also stand set aside pending any fresh adjudication

that may arise.

11. With the above observations, present writ petition is **disposed of**.

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

November 7, 2025  
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