

**Court No. - 5**

**Case :-** WRIT TAX No. - 534 of 2025

**Petitioner :-** M/S Kahna Bartan Bhandar Thru. Proprietor  
Pranshul Tiwari

**Respondent :-** State Of U.P. Thru. Prin. Secy. Deptt. Of State  
Tax Lko. And 2 Others

**Counsel for Petitioner :-** Manas Shukla, Anurag  
Srivastava, Ashish Kumar Tripathi

**Counsel for Respondent :-** C.S.C.

**Hon'ble Manjive Shukla, J.**

1. Heard Sri Manas Shukla, learned counsel appearing for the revisionist and learned Standing Counsel appearing for the respondents.

2. The instant writ petition under Article 226 of the Constitution of India has been filed challenging therein, the order dated 20.9.2024 whereby, penalty of Rs.50,000/- had been imposed against the petitioner in the proceedings under Section 125 of the CGST/SGST Act. The petitioner through this writ petition has also challenged the order dated 5.4.2025 whereby, the appeal filed by the petitioner against the order dated 20.9.2024, had been rejected.

3. It has been contended on behalf of the petitioner that in the show cause notice issued to the petitioner in the proceedings under Section 125 of the CGST/SGST Act, the date for filing the reply and the date for personal hearing is one and the same.

4. It has been argued on behalf of the petitioner that it is well settled proposition of law through catena of judgments of this Court that the date for filing the reply and the date of personal hearing cannot be one and the same.

5. I have considered the arguments advanced by the learned counsel appearing for the petitioner and I find that in the show cause notice, the date for filing reply has been fixed as 17.9.2024 and the date for personal hearing has also been fixed for 17.9.2024. It is apparent that the petitioner has not been given proper opportunity of hearing therefore, this writ petition is liable to be allowed.

6. Accordingly, this writ petition is allowed and the orders impugned in this writ petition are hereby quashed and the

matter is remanded to the assessing authority to pass a fresh order in accordance with law after providing proper opportunity of hearing to the petitioner.

**Order Date :-** 4.6.2025

Salim