

**Court No. - 7**

**Case :-** WRIT TAX No. - 572 of 2025

**Petitioner :-** M/S V. K. Pustak Bhandar And Stationers Thru. Proprietor  
Vinod Kumar Shukla

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

**Counsel for Petitioner :-** Dinesh Kumar Shukla, Pankaj Kumar Dixit

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

**Hon'ble Pankaj Bhatia, J.**

1. Heard learned counsel for the petitioner and learned Standing Counsel.
2. The present petition has been filed by the petitioner challenging the order dated 31.08.2024 passed under Section 73 of the GST Act as well as the order dated 18.03.2025, whereby the appeal preferred by the petitioner was dismissed as being beyond limitation.
3. The submission of learned counsel for the petitioner is that while passing the order under Section 73 of the GST Act, a show cause notice was served, to which a reply was also submitted. However, no hearing could be granted as the petitioner was unwell. He further argues that in the order impugned, no consideration to the reply submitted by the petitioner was granted mainly on the ground that the documents in support of the submission were not annexed along with reply.
4. Learned Standing Counsel, based upon the instructions, which are taken on record, states that as per the second reminder, the matter was fixed for submission of the reply on 04.08.2024 and date of personal hearing was fixed as 06.08.2024. However, although a reply was filed, no one appeared for the personal hearing.
5. Considering the said submission and on perusal of the order passed under Section 73 of the GST Act, which is on record, although there is a reference to the reply submitted by the petitioner in response to the show cause notice, the reason for not accepting the said reply mainly on the ground that evidence was not available, is prima facie not acceptable as it was open to the assessing authority to have directed the petitioner to file evidence in support of the defence as taken by the petitioner. The order under Section 73 of the GST Act, prima facie, holds the petitioner guilty without there being any specific application of mind particularly to the defence taken by the petitioner.

6. Finding the said order is short of requirement of principles of natural justice, the order dated 31.08.2024 is quashed. The appellate order dated 18.03.2025 is also set aside.
7. The matter is remanded to the assessing authority to pass fresh order in accordance with law after affording opportunity of hearing.
8. The petitioner would be entitled to file whatever evidence he wants to file in support of his defence within a period of 10 days from today.
9. It is made clear that no further time shall be granted to the petitioner. The petitioner shall appear before the assessing authority for hearing on 16th July, 2025 at 11:00 AM.
10. It is further made clear that no further notice needs to be served upon the petitioner.
11. The petition is **disposed of** in terms of above.

**Order Date :-** 2.7.2025

Ashutosh