

**Court No. - 3**

**Case :-** WRIT TAX No. - 2447 of 2025

**Petitioner :-** M/S Shri Bala Ji Stone Works

**Respondent :-** State of U.P. and Another

**Counsel for Petitioner :-** Divya Prakash Tripathi, Ravi Pratap Singh, Tanmay Sadh

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

**Hon'ble Shekhar B. Saraf, J.**

**Hon'ble Praveen Kumar Giri, J.**

1. Heard Sri Ravi Pratap Singh, learned counsel for the petitioner and Sri Ankur Agarwal, learned Standing Counsel for the State-respondents.

2. Present petition has been filed for the following reliefs:-

*"A. Issue a writ, order or direction in the nature of certiorari quashing the impugned order dated 21.09.2022 (Annexure No.1) passed by Respondent No.2.*

*B. Issue any other writ, order or direction, which this Hon'ble Court may deem fit in the facts and circumstances of the case;"*

3. Ultimately, vide last order dated April 5, 2024 the dispute between the parties boiled down to the issue due communication of the impugned order dated September 21, 2022. The petitioner claims that the same was not uploaded in the manner required inasmuch as the impugned order does not show up on the assesess portal under the tab "view notices and orders". Rather, it reflects under the other tab for "additional notice and orders".

4. Thus, according to the learned counsel for the petitioner the petitioner could not seek appropriate remedy against that order, within limitation. Reliance is placed on an earlier order of the

Court in **Writ Tax No.551 of 2023 (M/s Mohini Traders Vs. State of U.P. and Another)** decided on **03.05.2023** [Neutral Citation No.2023:AHC:115008-DB].

5. On the other hand upon written instructions received learned Standing Counsel would contend that the assessing officer is not to blame for any error being cited by the assessee. Referring to the web portal available to the assessing officer, it had been indicated that there is no option/ choice available to the assessing officer to upload the order in the manner that it may reflect under any one of the particular tabs visible to the assessee. On query made, Shri Ankur Agarwal fairly states that if it all issue may have to be addressed by the GST Network a separate entity constituted to design maintain and run the web portal.

6. At present, it does appear that the petitioner is entitled to a benefit of doubt. No material exist to reject the contention being advanced that the impugned order was not reflecting under the tab "view notices and orders". On merits, as noted in the earlier orders an other dispute exists whether all replies and annexures to the replies as filed by the assessee were displayed to the assessing officer and whether those have been considered. We find, no useful purpose may be served for keeping this petition pending or calling for a counter affidavit or even relegating the petitioner to the available statutory remedy. The entire disputed amount is lying in deposit with the State Government. Therefore, there is no outstanding demand. Accordingly, the writ petition is disposed of, with a direction, the assessee may treat the impugned order as the final notice and submit his written reply within a period of two weeks. Thereupon the assessing officer may issue a fresh notice to the petitioner in the manner prescribed with at least fifteen days

clear notice. The petitioner undertakes to appear on the date fixed. Appropriate reasoned and speaking order may be passed within a further period of one month from the date of service of notice on the petitioner.

**Order Date :- 3.7.2025**

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**(Praveen Kumar Giri J.)      (Shekhar B. Saraf, J.)**