



**HIGH COURT OF JUDICATURE AT ALLAHABAD**

**WRIT TAX No. - 801 of 2026**

M/S Dell International Services India Private Limited

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

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|---------------------------|---|-----------------------------|
| Counsel for Petitioner(s) | : | Nishant Mishra, Vedika Nath |
| Counsel for Respondent(s) | : | C.S.C.                      |

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**Court No. - 3**

**HON'BLE SAUMITRA DAYAL SINGH, J.**  
**HON'BLE INDRAJEET SHUKLA, J.**

1. Heard Sri Nishant Mishra, learned counsel for the petitioner and Sri Arvind Kumar Mishra, learned Standing Counsel for the State-respondents.
2. Submission is, jurisdictional error has crept in the proceedings inasmuch as besides violation of principles of natural justice, against proposed demand Rs.9 crores the demand of tax Rs.13 crores has been confirmed.
3. Learned Standing Counsel prays for and is granted four weeks' time to file counter affidavit. Petitioner shall have two weeks thereafter to file rejoinder affidavit.
4. List thereafter.
5. Till the next date of listing, operation and effect of the impugned order dated 19.01.2026 passed by respondent no.2, shall remain stayed.

**February 2, 2026**  
Mohit

**(Indrajeet Shukla,J.) (Saumitra Dayal Singh,J.)**