



2026:AHC:217581

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4217 of 2026

M/S Shree Traders

.....Petitioner(s)

Versus

State Of U.P. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	: Arpit Agarwal, Divya Prakash Tripathi, Tanmay Sadh
Counsel for Respondent(s)	: C.S.C.

Court No. - 53

HON'BLE VIKAS BUDHWAR, J.

1. Heard Sri Tanmay Sadh, learned counsel for the writ petitioner and Sri Ravi Shankar Pandey, learned Additional Chief Standing Counsel for the State.

2. The writ petitioner claims to be a proprietorship concern engaged in the business of goods distribution of edible oil and holds GST Registration No. 09AGVPL9418J1ZI. According to the writ petitioner, the GST Registration came to be cancelled on 04.04.2026 for which a revocation application came to be preferred, to which a show cause notice came to be issued on 15.05.2026, fixing 26.05.2026 at 11:30 AM. According to the writ petitioner, 10 days prior to it, on 16.05.2026, order of rejection of the application for revocation of cancellation came to be passed against which, the writ petitioner preferred an appeal before the Appellate Authority on 21.05.2026 which has been rejected by virtue of the order dated 23.06.2026 passed by the Additional Commissioner Grade-2 (Appeal), State Tax, Gorakhpur.

3. Questioning the same, the present writ petition has been preferred.

4. Learned counsel for the writ petitioner has sought to argue that the entire procedure adopted by the Appellate Authority as well as the Original Authority is patently illegal, besides being violation of principles of natural justice, for the simple reason that once a date is fixed on 26.05.2026 in the show cause notice for rejection of the application for revocation of cancellation of the registration, the said date could not have been preponed to 16.05.2026 without due intimation to the writ petitioner and, further, the

appellate order is shown to be longish in nature of four and a half pages, but the majority of pages running to three and a half pages are dedicated towards the contention raised by the respective parties, that is the assessee as well as the Department, but there is no consideration with regard to the contention so raised by the writ petitioner, which amounts to violation of principles of natural justice. Submission is that might be, the contention raised by the writ petitioner in the appeal are not tenable in the eyes of law, but the same cannot be brushed aside on the pretext that they are not liable to be considered, but the proper course open for the authority was to record reasons in coming to the conclusion as to why and under what circumstances, the contentions raised by the appellant are not to be taken into account in favour of the assessee but to its detriment. Thus, it is prayed that the appellate order be set aside.

5. Learned Additional Chief Standing Counsel, on the other hand, submits that the order passed by the appeal authority is perfectly valid in accordance with law and no interference is warranted.

6. I have heard the submissions so made across the bar and perused the record.

7. Plainly and simply, the GST registration came to be cancelled on 04.04.2026, thereafter, on 15.05.2026, a show cause notice for rejection of the application for revocation of the cancellation of the registration came to be issued, fixing the date of hearing to be 26.05.2026. However, prior to it, as per the allegation of the writ petitioner, cancellation order of rejection of the application for revocation of cancellation came to be passed 10 days' prior to the date fixed, i.e. on 16.05.2026 vis-a-vis 26.05.2026, against which, an appeal came to be preferred which has also been rejected.

8. A bare look of the memo of appeal as well as the appellate order would reveal that the contentions raised by the writ petitioner in the order have not been considered in correct perspective. As a matter of fact, appeal is a statutory valuable right and while deciding the same a greater responsibility vests upon the appellate authority as it has to consider each and every aspect of the matter. Might be, the grounds taken are not tenable but reasons have to be accorded in coming to the conclusion, as reasons are the lifeline of the conclusions.

9. On a pointed query being raised to the learned Additional Chief Standing

Counsel whether the reasons which are forthcoming are adequate, the answer is in negative.

10. Considering the fact that the appellate order has been passed not as per law and not in correct perspective, the appellate order cannot be sustained.

11. Resultantly, the writ petition is being **allowed** in the following terms:-

(a) The order dated 23.06.2026 passed by the Additional Commissioner Grade-2 (Appeal), State Tax, Gorakhpur is set aside;

(b) Matter is remitted back to the appellate authority to decide afresh within a period of two months.

October 15, 2026

Rajesh

(Vikas Budhwar,J.)

