



HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 1842 of 2025

M/S Plastone Upvc Profiles Pvt Ltd
.....Petitioner(s)
Versus

Commissioner Of Commercial Tax, U.P. Lucknow
And Another
.....Respondent(s)

Counsel for Petitioner(s)	:	Puneet Arun
Counsel for Respondent(s)	:	C.S.C.

Court No. - 3

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

Urgency has been pressed.

Put up as fresh on 16.10.2025.

October 14, 2025
Shahroz
(Indrajeet Shukla,J.) (Saumitra Dayal Singh,J.)



2025:AHC:185809-DB

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

1. Heard Sri Puneet Arun, learned counsel for the petitioner and Sri Arvind Kumar Mishra, learned counsel for the revenue and perused the record.

2. The present writ petition has been filed challenging the Adjudication Order dated 27.8.2024 passed under Section 73 of the U.P.G.S.T. Act passed by respondent no.2 creating a demand of tax of Rs. 59,93,079.00/- for the FY 2019-20.

3. Submissions have been advanced as have already been considered in large number of similar petitions. Primarily, we have considered and dealt with the same in **Writ Tax No. 3964 of 2025 (M/s Riya Construction vs State of U.P. & 3 Ors, Neutral Citation No. - 2025:AHC:179271-DB**, dated 09.10.2025.

4. Facts being similar, writ petition is allowed and the impugned order is set aside, subject to the petitioner depositing Rs. 5,99,000/- towards the disputed amount (including the amount that may have already been deposited or recovered) within a period of one month from today, with the following directions:

(i) Subject to the above deposit being made by the petitioner, the Adjudicating Authority shall make available to the petitioner copy of the show cause notice together with any additional/supplementary notice etc issued in these proceedings together with copies of Relied Upon Documents

('RUDs' in short) within a period of two weeks from the date of compliance shown by the petitioner.

(ii) Petitioner shall file reply, if any, within a further period of four weeks therefrom.

(iii) Thereupon the respondent No.2 shall fix appropriate date for hearing and communicate the same to the petitioner in the manner prescribed by law with at least two weeks' advance notice.

(iv) Petitioner undertakes to cooperate and participate in the proceedings and not seek any undue or long adjournment.

5. It is expected that the proceedings thus remitted would be concluded within six months from the date the petitioner makes first compliance under this order and deposits the amount specified above.

6. The amount so deposited by the petitioner shall remain subject to the final outcome of the adjudication proceedings.

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

October 16, 2025

Pratima