

Court No. - 7

Case :- WRIT TAX No. - 3684 of 2025

Petitioner :- M/S Rajdhani Udyog

Respondent :- State Of U.P. And 2 Others

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

Counsel for Respondent :- C.S.C.

Hon'ble Piyush Agrawal, J.

1. Heard learned counsel for the petitioner and learned Additional Chief Standing Counsel for the State-respondents.
2. In pursuance of the order dated 07.08.2025 of this Court, two personal affidavits on behalf of the respondents have been filed respectively, which are taken on record.
3. Learned A.C.S.C. presses the personal affidavit filed on behalf of the officer namely Sushil Kumar Singh, who passed the impugned order dated 09.11.2024 in Appeal No.44/26.04.2021 (2020-21). The paragraph nos. 6 & 14 of the said affidavit is quoted as below:

*"6. That it is also relevant to submit that the judgment of this Hon'ble Court in **M/s Janta Machine Tools Vs. State of U.P. & 2 others [Writ Tax No.1503/2024, decided on 22.05.2025]** as well as the order of the Hon'ble Supreme Court dated 17.04.2025 in **SLP (Civil) Diary No.5879 of 2025**, were subsequent to the date of the appellate order passed by the deponent on 09.11.2024. Hence, these judgments were not available for consideration at the time of deciding the appeal.*

*14. That the deponent most respectfully submits that the impugned appellate order was passed bona fide and in accordance with the law and judicial position as prevailing on the said date. The subsequent decisions in **M/s Dinesh Kumar Pradeep Kumar** and **M/s Janta Machine Tools** were delivered much later and were not cited before the deponent at the time of deciding the appeal. The deponent, therefore, acted in good faith and without any intent to disregard the law laid down by the Hon'ble Courts. The deponent undertakes to abide by and follow in letter and spirit the law as has now been settled by the Hon'ble High Court as well as by the Hon'ble Apex Court. All the proceedings have been initiated in accordance with law. It is further most respectfully prayed that this Hon'ble Court may be pleased to accept the present personal affidavit and treat it as part of record and also decide the case on merits so that justice may be done."*

4. Perusal of the afore-quoted paragraphs shows that the officer has very conveniently states that when the order was passed on 09.11.2024, the order dated 22.05.2025 passed in **Writ Tax No.1503/2022** and the order dated 17.04.2025 passed in **SLP (Civil) Diary No.5879 of 2025** was not available for consideration at the time of deciding the appeal.

5. Further, in para no.5 of the said affidavit, the deponent has admitted that that the writ court has passed an order on 25.07.2024 in Writ Tax No.1082 of 2022 (M/s Dinesh Kumar Pradeep Kumar Vs. Addl. Commissioner, Grade-II, but not a word has been whispered that one the writ Court has passed an order, the same has not been followed while passing the impugned order.

6. Confronted with the said fact, learned A.C.S.C. prays for a better affidavit.

7. In view of the above, the case is adjourned subject to payment of Rs.5,000/- to be made to the petitioner from the salary of the respondent who has passed the impugned order, before the next date fixed.

8. Let the Principal Secretary, Institutional Finance, Government of U.P., Lucknow/respondent no.1 file his personal affidavit explaining the conduct of the officers of the State for not following the orders passed by the writ Court.

9. Further, it is directed that in the said personal affidavit to be filed, the concerned authority is hereby directed to formulate and disseminate a comprehensive & structured road map to ensure that all the concerned officers are duly updated regarding the recent judicial pronouncements.

10. List the matter again on 09.09.2025, as fresh.

Order Date :- 25.8.2025

Pravesh Mishra