



2025:AHC:210746-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 291 of 2024

Mi Industries India Private Limited

.....Petitioner(s)

Versus

Union Of India And 4 Others

.....Respondent(s)

Counsel for Petitioner(s)	: Ami Tandon
Counsel for Respondent(s)	: A.S.G.I., Anant Kumar Tiwari, C.S.C., Gaurav Mahajan

Court No. - 3

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

1. Heard Sri Ami Tandon, learned counsel for the petitioner, learned Standing Counsel for the State and Sri Amit Mahajan holding brief of Sri Gaurav Mahajan, learned counsel for respondent no.3.
2. Challenge has been raised to the adjudication order dated 10.01.2024.
3. Upon the petitioner being heard at fresh stage, the below quoted order was passed on 01.03.2024:-

"1. Primarily, it has been submitted, the impugned adjudication order travels much beyond the scope of adjudication. The show cause notice was issued for disputed demand of tax and penalty of Rs. 1,71,79,347.92. whereas the order has been passed determining the demand at Rs. 9,42,21,714.94. Also submission has been advanced of lack of opportunity of hearing.

2. So far as, the adverse matter was not confronted to the petitioner and the order was passed in undue haste, Shri Ankur Agarwal, learned Standing Counsel prays for time to obtain instruction. He would submit, his instruction have yet not been received.

3. In view of above, put up, as fresh on 15th March, 2024 to enable

learned Standing Counsel to obtain instructions.

4. Since, adjournment has been sought by the Revenue, no coercive measures shall be adopted till the next date of listing against the petitioner."

4. Pleadings have been exchanged between the petitioner and respondent nos.3 and 5.

5. Principal objection raised is that the adjudication order exceeds the show cause notice; it has been passed without confronting the petitioner with adverse material and, without affording due opportunity of hearing, stand made out.

6. To the extent the adjudication order may not have exceeded the show cause notice and the demand as proposed by show cause notice alone may have been confirmed without making any additions thereto, as also for violation of rules of natural justice to the extent the petitioners may not have been confronted with the adverse material and may not have been given due opportunity to object or to be heard, no useful purpose may be served in remitting the matter to the appeal authority. Once jurisdictional error or violation of rules of natural justice exists, the petitioner may remain entitled to exercise of extraordinary jurisdiction under Article 226 of the Constitution of India.

7. In the present case, the jurisdictional error may have crept in the adjudication order inasmuch as against proposed demand Rs.1,71,79,347.92, the adjudication

order has created a demand Rs.9,42,21,714.94, that is far and excess of the demand pressed to be confirmed.

8. Further, in any case, to the extent it could not be effectively disputed by the revenue that the opportunity of hearing remained to be provided to the petitioner as the adverse material was also not confronted to the petitioner, we find the impugned adjudication order to be wholly laconic. It is, accordingly, set-aside. The revenue authorities may issue further notice (in continuation of original show cause notice) to the petitioner within a further period of two weeks annexing thereto copies of all relied upon documents (RUDs).

9. The petitioner shall have a month thereafter, to file detailed reply/objections to the said material. Thereafter, appropriate date for personal hearing may be fixed with 15 days advance notice. The petitioner undertakes to cooperate in the proceedings.

10. Accordingly, the proceedings may be dealt with and concluded expeditiously, preferably within a period of four months from the date of issuance of further show cause notice in terms of this order.

11. This writ petition is, accordingly, **disposed of**.

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

November 24, 2025

S.P.