



HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 1150 of 2026

M/S Kec International Limited

.....Petitioner(s)

Versus

State Of Uttar Pradesh And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Suyash Agarwal
Counsel for Respondent(s)	:	C.S.C.

Court No. - 3

HON'BLE SAUMITRA DAYAL SINGH, J.

HON'BLE INDRAJEET SHUKLA, J.

1. Submission is in the original assessment proceedings the books of account of the petitioner had not only been examined but had been given due credence by the assessing officer. Without any adverse material coming on record, plainly on a simple "change of opinion", re-assessment proceedings have been drawn on the strength of same books of account.
2. Matter requires consideration.
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, re-assessment proceedings initiated against the petitioner for the assessment year 2017-18 (U.P.) shall remain stayed.

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

February 17, 2026

S.P.