



HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 1676 of 2026

M/S Arora Tourist Bus Service

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

Counsel for Petitioner(s) : Pooja Talwar
Counsel for Respondent(s) : C.S.C.

Court No. - 3

**HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE VIVEK SARAN, J.**

1. Submission is, besides the fact that the first show-cause notice dated 09.09.2025 was itself time barred, it having been issued within a period of three months from the end of limitation for F.Y. 2021-22, further jurisdictional errors have crept in inasmuch as the impugned order is not based on that notice but on a subsequent notice dated 11.12.2025. That is wholly impermissible in law. Two independent notices may never be merged in the manner it has been done.
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, operation and effect of the impugned order dated 30.12.2025 shall remain stayed.

(Vivek Saran,J.) (Saumitra Dayal Singh,J.)

March 19, 2026

Abhilash