2026:AHC:114989

Reserved On:06.05.2026
Delivered On: 19.05.2026

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 2173 of 2026

Manoj Kumar, Proprietor of M/S Sai Traders

…..Petitioner(s)

Versus

The State of Uttar Pradesh

…..Respondent(s)

Counsel for Petitioner(s) : Deepanshu Sharma
Counsel for Respondent(s) : C.S.C.

ALONG WITH:

WRIT TAX No. - 1953 of 2026

WRIT TAX No. - 2188 of 2026

WRIT TAX No. - 2312 of 2026

WRIT TAX No. - 2326 of 2026

WRIT TAX No. - 2325 of 2026

WRIT TAX No. - 2318 of 2026

WRIT TAX No. - 2316 of 2026

WRIT TAX No. - 2314 of 2026

&

WRIT TAX No. - 2321 of 2026

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

1. Heard Shri Deepanshu Sharma (in Writ Tax No. 2173/2026), Shri Faizan Ahmad (in Writ Tax No. 1953/2026), Shri Sharda Prasad Mishra (in Writ Tax No. 2188/2026) and Shri Suyash Agarwal, learned counsel for the petitioners and Shri Anoop Trivedi, learned Additional Advocate General, assisted by Shri Ravi Shankar Pandey, learned ACSC for the State- respondents.

2. Shri Faizan Ahmad and Shri Sharda Prasad Mishra, learned counsel appearing for the petitioners in Writ Tax Nos. 1953 & 2188 of 2026 and Shri Suyash Agarwal, learned counsel for the petitioner in the rest of the petitions, adopted the submissions advanced by Shri Deepanshu Sharma, learned counsel appearing for the petitioner in Writ Tax No. 2173 of 2026. In addition to the aforesaid, Shri Suyash Agarwal, learned counsel for the petitioner has raised certain additional issues, which shall be dealt with in the subsequent paragraphs of this judgment.

3. The present bunch of writ petitions has been filed by the different petitioners assailing the legality and validity of the impugned appellate orders passed by the respective appellate authorities in their individual appeals. By means of the aforesaid orders, the appeals preferred by the petitioners against the assessment/adjudication orders have been dismissed solely on the ground of delay and laches, without entering into the merits of the controversy involved in the matter. The petitioners, being aggrieved by the rejection of their appeals on the aforesaid technical grounds, have approached this Court by means of the present writ petitions.

4. Since learned counsel for the parties submit that the issues arising in these writ petitions are similar, the same are being adjudicated

by this common order. With the consent of the parties, Writ Tax No. 2173 of 2026 is taken as the leading case for the purpose of deciding the controversy involved in these petitions.

Writ Tax No. 2173 of 2026:

5. Shri Anoop Trivedi, learned Additional Advocate General, has raised a preliminary objection regarding the maintainability of the present writ petitions. He submits that the petitioner has an efficacious alternative statutory remedy of appeal under Section 112 of the Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as "**the GST Act**").

6. Elaborating his submissions, learned Additional Advocate General contends that under Section 113 of the GST Act, the Appellate Tribunal has been vested with wide and comprehensive powers to adjudicate the controversy after affording due opportunity of hearing to the parties. The Tribunal is empowered to pass such orders as it may deem fit, including orders confirming, modifying or annulling the decision impugned before it. It may also remand the matter to the Appellate Authority, Revisional Authority or the original adjudicating authority with such directions as may be considered necessary for fresh adjudication or decision, including for taking additional evidence, if required.

7. It is further submitted that the powers conferred upon the Appellate Tribunal under the GST Act are much wider than those exercisable by the First Appellate Authority under Section 107 of the GST Act. Since the petitioner has already availed the statutory remedy under Section 107 of the GST Act, it is not open to them to bypass the further statutory remedy available under Section 112 of the GST Act and invoke the extraordinary writ jurisdiction of this Court under Article 226 of the Constitution of India. In support of his submissions, he has placed reliance on the judgements of the Apex Court in ***United Bank of India Vs.***

Satyawati Tondon & Others [(2010) 8 SCC 110] (paragraph no. 43), ***Radha Krishan Industries Vs. State of Himachal Pradesh & Others*** [(2021) 6 SCC 771] (paragraph nos. 27.3 and 27.5) and ***Varimadugu Obi Reddy Vs. B. Sreenivasulu & Others*** [(2023) 2 SCC 168] (paragraph no. 36).

8. The said submission has seriously been opposed by the learned counsel for the petitioner by submitting that the Division Bench of this Court in ***Bombino Agro Industries Limited Vs. State of U.P.*** [(2026) 38 Centax 81 (All.)] has allowed bunch of cases and the issue in hand is squarely covered by the said judgement. He further submits that the Division Bench of this Court in ***M/s Associate Molasses Transport Company Vs. State of U.P. & Another*** [Writ Tax No. 539/2026, decided on 27.01.2026], after noticing the fact, has allowed the writ petition and remanded the matter back to the appellate authority to pass appropriate order in accordance with law keeping in mind the law laid down in ***Bombino Agro Industries Limited*** (supra). He further submits that this Court in ***M/s A.S. Engineering Vs. State of U.P. & Another*** [Writ Tax No. 1314/2026, decided on 16.04.2026] has followed the two judgements of the Division Bench of this Court and remanded the matter back to decide afresh. He further submits that the judicial propriety should be maintained and the present petitions may be entertained. In support of his submissions, he has placed reliance on the judgements of the Apex Court in ***Tribhuvandas Purshottamdas Thakur Vs. Ratilal Motilal Patel*** [AIR 1968 SC 372] and ***Radha Krishan Industries Vs. State of Himachal Pradesh & Others*** [(2021) 6 SCC 771].

9. In rebuttal to the aforesaid submissions, the learned Additional Advocate General submitted that the writ petitions had been instituted assailing the adjudication orders passed by the State as well as the Central Authorities. It was further submitted that, in the aforesaid backdrop, the original assessment orders were set

aside and the matters were remanded for fresh consideration, subject to deposit of 10% of the disputed demand. He further submitted that the Division Bench of this Court, while passing the said order, had consciously taken note of the powers vested in the First Appellate Authority under the erstwhile U.P. Trade Tax Act as also under the present GST regime and, upon due consideration thereof, proceeded to pass the order, the essence whereof stands encapsulated in paragraph 75 of the judgment in ***Bombino Agro Industries Limited*** (supra), which reads as under:-

> *"75. Therefore, on the factual aspect of the issue, we have no hesitation in inferring the date and time of service of any matter uploaded on the Common Portal or dispatched through e-mail, is not known to the revenue authorities or GSTN. In many cases the taxpayer feels aggrieved by the ex parte nature of the orders passed. While no submission may be entertained as to the absence of powers to recall ex parte orders and while there is no challenge to any provision of law curtailing the powers of the appeal authority to remit/remand to any Adjudicating Authority, it is therefore most crucial that a limited opportunity of appeal made available to the assessee/tax-payer under Section 107 of the Act, be kept intact and real."*

10. Learned Additional Advocate General further submits that the Division Bench of this Court has categorically held that the condition stipulated in section 169 of the GST Act talks about the service of notice and order upon the assessee. He further submits that the Division Bench has very categorically affirmed the mode of service in favour of the State. He further submits that the Division Bench of this Court has categorically held that the date of communication can be raised or disclosed in the pleadings by the concerned party and the same can be rebutted by the Revenue, which require evidence by both the sides and therefore, prays that the same cannot be decided in the writ jurisdiction. He further submits that once the petitioner has exercised its right for filing an appeal under section 107 of the GST Act, instead of directly coming against the original order or notice, now, the petitioner

can very well be relegated to alternative remedy provided under sections 112 & 113 of the GST Act.

Additional Issue raised by Shri Suyash Agarwal in Writ Tax No. 2312 of 2026:

11. Shri Suyash Agarwal, learned counsel for the petitioner raises another issue that under section 107 of the GST Act, the power of the appellate authority is coterminous. He further submits that the said power cannot be curtailed. He further submits that section 107 of the GST Act is analogous and *pari materia* to section 251 of the Income Tax Act. He further submits that once the appellate court has an absolute power to enhance, therefore, the matter which was not decided, can also be decided in the first appeal. In support of his submissions, he has placed reliance on judgement of this Court in ***CIT Vs. Kashi Nath Candiwala*** [(2005) 144 Taxman 840 (All)] and ***S.D. Traders Vs. CIT*** [(2019) 111 Taxman.com 93 (Allahabad)].

12. The said submissions has vehemently been opposed by the learned Additional Advocate General by submitting that the GST Act is a complete Code in itself. He further submits that the provisions of the GST Act are entirely different as on date and no benefit can be derived from the Income Tax Act.

13. After hearing learned counsel for the parties, the Court has perused the records. Various other points argued by the parties may not be gone into at this stage.

14. The record shows that the facts are not in dispute. The impugned order has been passed by the appellate authority dismissing the appeal on the ground of laches. In the judgement of the Division Bench of this Court in ***M/S Bambino Agro Industries Limited*** (supra), only a fine distinction has been drawn with regard to word “communication”. The Division Bench has very categorically held in sub-clause (9) onwards of paragraph 104 of

the judgement that the effective date of communication of an order of service may be the actual communication to the assessee. If the assessee mentioned the date of actual communication of the order/notice, a presumption raised in favour of the assessee on the strength of such declaration. The burden to prove otherwise may lie on the Revenue to establish the actual communication of the order or notice had been made prior in time.

15. Once the Division Bench of this Court has come to the conclusion that the date of communication as mentioned by the respective dealers shall be treated as actual date of communication, then the onus shifts on the Revenue to rebut by cogent materials. In absence thereof, the date of communication as declared by the dealer shall be treated as the date of actual communication and the limitation shall arise from such date.

16. The Division Bench of this Court in ***M/S Bambino Agro Industries Limited*** (supra) has held as under:-

> *104. Therefore, the preliminary objection raised is decided against the State. We may have relegated the present petitioners to the appeal remedy for the reasons given by us. However, we also note, even today, before dictation of this order, we have dealt with similar writ petitions in terms of the order passed in M/s Riya Construction (supra). To that extent, we are persuaded to maintain consistency in these matters and to set aside individual orders and remit the matters to the Adjudicating Authority, against payment of 10% of the demand of tax, by individual petitions, as the present petitioners have remained pending for very long. To summarise we may conclude:*
>
> *(i) Service of Show Cause Notice and orders under the State/Central Act, by making such documents available on the Common Portal or by making dispatch through electronic mode, is permissible in law, and therefore a valid procedure.*
>
> *(ii) No order of priority exists between the first five modes of service, that may be adopted by the revenue authorities amongst clauses (a) to (e), of Section 169(1) of the Act.*

(iii) Only before adopting service through affixation under clause (f), satisfaction must be recorded that it is not 'practicable' to serve such notice or order through any of the modes specified in clauses (a) to (e). That principle has no application to the choice that the revenue authorities may otherwise make between the modes specified in clauses (a) to (e).

(iv) The deeming fiction of law leading to constructive service, is available only with respect to service effected through modes specified in Clauses (a), (b), (e) and (f) (where applicable), of Section 169(1) of the Act.

(v) By way of necessary corollary, the deeming fiction of law leading to constructive service is not available with respect to Clauses (e) and (f) of Section 169 (1) of the State/Central Acts, in view of the direct provisions of those Acts.

(vi) The IT Act is clearly applicable to the State/Central Acts, to the extent its provisions may be invoked in matters not squarely covered by or provided for under the State/Central Act. To that extent the provisions of Sections 4, 12 and 13 are invokable with reference to 'despatch' & 'receipt' service attempted through electronic modes but not to actual or constructive service provided under Section 169 of the State/Central Acts, there is no conflict between the two sets of legislation, one relating to GST laws and the other to IT laws.

(vii) To the extent there is no acknowledgement generated and further to the extent the GSTN and the revenue authorities are unaware and therefore unable to inform when any notice or order dispatched through electronic mode (made available on the Common Portal designed and managed by the GSTN), may have been retrieved or downloaded by the addressee, no inference may be drawn as to the actual date and time of such service, in terms of section 12 and 13 of the IT Act, for the purpose of Section 107 of the State/Central Acts.

(viii) To the extent it is not admitted to the petitioners that they have received any email and to the extent that fact may remain disputable, no useful purpose may ever be served in entering into that enquiry by any Court or Tribunal or authority as it may involve deep forensic investigation of the 'computer resource' used by the addressee, before any conclusion may be drawn. It would amount to immense waste of productive time and money, both by the revenue authorities and the assessees. Plainly, at present it may remain impractical and therefore, an undesirable course to be

adopted. In any case, admittedly, the entire adjudication order has not even been attempted to be served through e-mail. Therefore, that order may never be described to have been 'communicated' to the petitioner, through e-mail, for the purpose of Section 107 of the State/Central Act.

(ix) Since the period of limitation to file appeal under Section 107 may start running from the date of effective 'communication' of an order, we may only note that in view of the above discussion and conclusions drawn, in the present state of affairs effective 'communication' of the show cause notices and adjudication orders, may be governed by actual or constructive 'communication' to the assessee – of the contents of such notices and orders, strictly in terms of Section 169 of the State/Central Acts, specifically for the purpose of filing appeal or raising other challenge to an adjudication order etc.

(x) We avoid suggesting any administrative measure that the revenue authorities may adopt, since the measures proposed have been strongly objected to and it has also been informed to the Court (through 'Y'), that the State Government cannot provide for such measures. However, we leave it to the wisdom of the State authorities to look at the practicalities of the situation and the steps taken by the Central revenue authorities, in the same situation. The assessees being one class of persons who exist in a singular tax eco-system created by uniform GST laws that are pari materia to each other, from beginning to end, i.e. the State Act and the Central Act, the fact that in some proceedings drawn by authorities under the Central Act, notices and orders may be issued through physical mode also, while in another set of proceedings (against the same class of persons), drawn by the State authorities, notices and orders may be issued only through electronic mode, is not desirable. It creates confusion by bringing in duality and therefore uncertainty of procedures being followed, to implement a single substantive law, leading to doubts and conflicts that have given rise to the present wholly avoidable litigation.

(xi) Suffice to note, wherever an assessee files an appeal declaring that it is within time from the date of actual 'communication' of the order, a presumption may arise in favour of the assessee on the strength of such declaration. The burden to prove otherwise, may lie on the revenue - to establish that actual 'communication' of the contents of the Show Cause Notice or adjudication order had been made prior in time, as may have allowed the limitation to start running from such prior date. Failing that, the limitation to

file appeal may be computed with reference to the date that may be disclosed by the individual assessee, in each appeal.

(xii) To the extent learned ASGI has already apprised that the central authorities are issuing physical notices and copies of the orders also through postal mode, first, in those cases the issue of start point of limitation may be determined on the date of actual or constructive service, with reference to service through physical mode, in terms of Section 169 of the State/Central Acts.

(xiii) To avoid any conflict with respect to start point of limitation, it is provided - wherever the date of 'communication' may be determined or be claimed through electronic and physical mode, the date of communication through offline/physical mode may prevail over service through electronic mode, unless the contrary is proved, by either party.

(xiv) We also leave it open to the revenue authorities to adopt any of the modes including physical tender through messenger etc. as was being done under the pre-existing Trade Tax/VAT regime, in the State of Uttar Pradesh.

(xv) Positive intervention by the Court may have been desirable in the facts of these cases - to direct the GSTN to take effective steps in the first place to provide for the Common Portal in the language of the State i.e. Hindi; to create Tabs for ease of use and convenience to the assessee, to view notices that are pending compliance and orders that may have been passed against him. However, we are constrained to observe for reason of obstinate stand taken by the GSTN, demonstrating extreme reluctance at the first stage itself, to take any positive criticism of the working of its Common Portal, and the urgent need to improve it - to make it more user friendly and enable the taxpayers to make compliances and pay their revenues within time, we leave GSTN with the thought that it is not it's object of incorporation to deal with lakhs of complaints as it already has and to continue to remain rigid in its approach. Rather, its object of incorporation commends that it responds to the need of the times pro-actively, to cater to the needs of the India's growing economy and the traders and business persons who are its users and who trust and rely on such mechanism not for any other reason but to help their businesses grow, that in turn contributes to the economic growth of the country itself.

105. Accordingly, these writ petitions are allowed. Individual Adjudication Orders are set aside, subject to deposit of 10%

of the disputed demand of tax only, within four weeks from today. Also:

(i) Subject to the individual petitioner filing a copy of this order together with proof of deposit made, before the Adjudicating Authority within a month, 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) Petitioners shall file individual replies, if any, within a further period of four weeks therefrom.

(iii) Thereupon the Adjudicating Authority shall fix appropriate date for hearing and communicate the same to the individual petitioner, in the manner prescribed by law with at least two weeks' advance notice.

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

(v) Any amount already deposited or recovered pursuant to the impugned adjudication order, may be adjusted against the amount to be deposited against this order, which shall abide by final adjudication order.

(vi) It is expected that the proceedings thus remitted would be concluded within six months from the date of first compliance made by the petitioner.

(vii) No order as to costs.

17. Following the judgement in ***M/S Bambino Agro Industries Limited*** (supra), the Division Bench of this Court in ***M/s Associate Molasses Transport Company*** (supra) has held as under:-

1. On oral prayer, Ms. Vishakha Dubey, learned counsel for the petitioner is permitted to amend the prayer clause to challenge the appeal order dated 14.10.2025 (Annexure No.6) whereby the appeal of the petitioner against the ex-parte adjudication order has been dismissed as barred by limitation.

2. Presently, the writ petition has been filed to challenge the appeal order dated 14.10.2025.

3. Relying on M/S Bambino Agro Industries Ltd. Vs. State of Uttar Pradesh & Anr.; 2025:AHC:229995-DB, it has been stressed that the appeal authority has wrongly dismissed the appeal filed by the petitioner as time barred inasmuch as ex parte order dated 10.02.2025 was challenged in appeal within limitation computed from the date of actual communication.

4. Prima facie, the order passed by the appeal authority may run contrary to the law laid down by this Court in M/S Bambino Agro Industries Ltd. (supra).

5. Sri Arvind Kumar Mishra, learned Standing Counsel has raised objection that since the appeal order has been challenged the matter may be placed before learned Single Judge.

6. Though, the preliminary objection is technically correct, at the same time to serve the best interest of justice, no useful purpose may be served in pushing this file which is before us, to the roster of the learned Single Judge in view of the order proposed to be passed.

7. In view of the law laid down in M/S Bambino Agro Industries Ltd. (supra), it admits of no doubt that the order of appeal authority is not sustainable on the issue of limitation. Once the assessee has not been communicated the ex-parte adjudication order that had only been uploaded on the common portal, the issue of limitation did survive for consideration by the appeal authority in view of the stand taken by the present petitioner that ex-parte adjudication order dated 14.10.2025, much later upon initiation of recovery proceedings.

8. Though, we are not making any observation as may affect the findings that may be returned by the appeal authority on the issue of limitation, it does commend to us that the matter requires afresh consideration by the appeal authority, keeping in mind the law laid down in M/S Bambino Agro Industries Ltd. (supra).

9. In making this observation we are mindful of the fact that in a two tier mechanism created under the Act one appeal forum may not be easily lost to the petitioner on a wrong appreciation of law pertaining to limitation, specially when the adjudication order is itself ex-parte. That nature of the adjudication order itself commends that petitioner be given adequate opportunity of hearing if not before the adjudicating authority they at least before first appeal.

10. Accordingly, impugned order dated 14.10.2025 is set aside. The matter is remitted to the appeal authority to pass appropriate orders, in accordance with law keeping in mind the law laid by this Court in M/S Bambino Agro Industries Ltd. (supra).

11. With the aforesaid observation, the present writ petition stands disposed of.

18. Thereafter, the said judgements of the Division Bench of this Court have been followed by the Single Bench in ***M/s A.S. Engineering*** (supra), in which it has been held as under:-

1. Learned counsel for petitioner states that first appeal has been rejected on the ground of delay. He has relied upon a decision of Division Bench of this Court rendered in Writ Tax No. 539 of 2026 (M/S Associate Molasses Transport Company Vs. State of U.P. and Another), decided on 27.1.2026, which reads as under;

"1. On oral prayer, Ms. Vishakha Dubey, learned counsel for the petitioner is permitted to amend the prayer clause to challenge the appeal order dated 14.10.2025 (Annexure No.6) whereby the appeal of the petitioner against the ex-parte adjudication order has been dismissed as barred by limitation.

2. Presently, the writ petition has been filed to challenge the appeal order dated 14.10.2025.

3. Relying on M/S Bambino Agro Industries Ltd. Vs. State of Uttar Pradesh & Anr.; 2025:AHC:229995-DB, it has been stressed that the appeal authority has wrongly dismissed the appeal filed by the petitioner as time barred inasmuch as ex parte order dated 10.02.2025 was challenged in appeal within limitation computed from the date of actual communication.

4. Prima facie, the order passed by the appeal authority may run contrary to the law laid down by this Court in M/S Bambino Agro Industries Ltd. (supra).

5. Sri Arvind Kumar Mishra, learned Standing Counsel has raised objection that since the appeal order has been challenged the matter may be placed before learned Single Judge.

6. Though, the preliminary objection is technically correct, at the same time to serve the best interest of justice, no useful

purpose may be served in pushing this file which is before us, to the roster of the learned Single Judge in view of the order proposed to be passed.

7. In view of the law laid down in M/S Bambino Agro Industries Ltd. (supra), it admits of no doubt that the order of appeal authority is not sustainable on the issue of limitation. Once the assessee has not been communicated the ex-parte adjudication order that had only been uploaded on the common portal, the issue of limitation did survive for consideration by the appeal authority in view of the stand taken by the present petitioner that ex-parte adjudication order dated 14.10.2025, much later upon initiation of recovery proceedings.

8. Though, we are not making any observation as may affect the findings that may be returned by the appeal authority on the issue of limitation, it does commend to us that the matter requires afresh consideration by the appeal authority, keeping in mind the law laid down in M/S Bambino Agro Industries Ltd. (supra).

9. In making this observation we are mindful of the fact that in a two tier mechanism created under the Act one appeal forum may not be easily lost to the petitioner on a wrong appreciation of law pertaining to limitation, specially when the adjudication order is itself ex-parte. That nature of the adjudication order itself commends that petitioner be given adequate opportunity of hearing if not before the adjudicating authority they at least before first appeal.

10. Accordingly, impugned order dated 14.10.2025 is set aside. The matter is remitted to the appeal authority to pass appropriate orders, in accordance with law keeping in mind the law laid by this Court in M/S Bambino Agro Industries Ltd. (supra).

11. With the aforesaid observation, the present writ petition stands disposed of."

2. Learned counsel for petitioner submits that appeal was dismissed on the ground of limitation and, as such, it may be heard afresh and decided in view of directions of Division Bench of this Court.

3. Learned Standing Counsel has opposed the writ petition and submitted that after constitution of GST Tribunal, petitioner should approach the Tribunal by filing second appeal under Section 112 (8) of Goods and Services Tax Act.

4. I have heard learned counsel for parties and perused the material on record. From perusal of judgment of Division Bench of this Court rendered in case of M/S Associate Molasses Transport Company (Supra), I find that Division Bench had relied upon another judgment rendered in case of M/S Bambino Agro Industries Ltd. Vs. State of Uttar Pradesh & Anr.; 2025:AHC:229995-DB.

5. Once the Division Bench had taken a view that in case appeal was decided on the basis of limitation the said order needs to be set aside and matter has to be remitted back to the appellate authority to decide it afresh on merits, the order impugned dated 11.06.2025 passed by respondent no. 3 is hereby set aside.

6. The matter is remitted to the appellate authority to decide it afresh, in accordance with law after providing opportunity of hearing to the parties and keeping in mind the law laid down by this Court in M/S Bambino Agro Industries Ltd. (supra), within a period of two months from the date of receipt of a certified copy of this order.

19. On perusal of the aforesaid judgements of the Division Bench as well as Single Bench of this Court, it is evident that, while allowing and remanding the matter back after setting aside the orders/appellate order, the Court has directed to keep in mind the law laid down in ***M/S Bambino Agro Industries Limited*** (supra).

20. The Revenue has utterly failed in the impugned orders to note the law laid down by the Division Bench of this Court in ***M/S Bambino Agro Industries Limited*** (supra), which has been followed by this Court in the case of ***M/s Associate Molasses Transport Company*** (supra). The Revenue has to endeavor to rebut the submissions made by the respective dealers with regard to actual date of communication by bringing on record cogent materials. Once the Revenue has utterly failed to rebut the submissions made by the respective parties, the impugned orders cannot sustain in the eye of law.

21. Further, the record shows that after the binding precedent of the Division Bench of this Court in ***M/S Bambino Agro Industries Limited*** (supra) and ***M/s Associate Molasses Transport Company***

(supra), the appellate authority were bound to give its own independent finding while passing the impugned orders, but the appellate authority has utterly failed to follow the directions in the above-noted judgements and therefore, the impugned orders cannot be sustained in the eyes of law.

22. Accordingly, in view of the facts and circumstances noticed herein-above, all the writ petitions are disposed of. The impugned appellate orders passed in all the writ petitions are hereby quashed.

23. The matters are remitted to the respective Appellate Authorities concerned for passing fresh orders within a period of two months from the date of production of a certified copy of this order, strictly, in accordance with law, after due consideration of the principles laid down by the Division Bench of this Court in ***M/S Bambino Agro Industries Limited*** (supra) and ***M/s Associate Molasses Transport Company*** (supra).

(Piyush Agrawal,J.)

May 19, 2026
Amit Mishra