



**HIGH COURT OF JUDICATURE AT ALLAHABAD**

**WRIT TAX No. - 288 of 2026**

M/S J.K. Enterprises

.....Petitioner(s)

Versus

State of U.P. and Another

.....Respondent(s)

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Counsel for Petitioner(s) : Shubham Agrawal  
Counsel for Respondent(s) : C.S.C.

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**Court No. - 3**

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

1. Submission is, the goods arecanuts were sold by the petitioner from Guwahati to the purchaser at New Delhi. At the stage of detention itself due verification was done to verify the genuineness of the parties. Two reports one by Guwahati authority and other by New Delhi authority clearly confirmed that both the supplier and the recipient are bonafide parties. The other documents required for transport including the E-way bill were also issued. In such circumstances, the goods were passing through the State of U.P. They have been intercepted on way, on a fallacious ground that the tax invoice has been signed by the employee and not by the proprietor.

2. Prima facie, legal malafides appear to exist. In any case, prima facie the action taken by the revenue authorities appears to be wholly without jurisdiction in the context of limited jurisdiction of the State authorities to intercept and seize the goods in transit through the State of U.P., in the course of interstate trade. Reliance has been placed on the circular letter dated 19th January, 2021 issued by the Commissioner, Commercial Tax, Uttar Pradesh.

3. In such facts, let Suresh Kumar Pal, Assistant Commissioner, State Tax, Sector 4, M.S.-6, Gautam Budh Nagar, be impleaded as respondent no. 3 during the course of day.

4. Issue notice to the said respondent requiring him to file personal affidavit to explain the above noted conduct.

5. Learned Standing Counsel prays for and is granted two weeks' time to file counter affidavit.
6. Put up on 19th February, 2026 in top ten cases.
7. Failing due explanation, appropriate directions may be issued and strictures may be passed.
8. Since prima facie the entire action smacks of legal malafides and appears to be lacking in jurisdiction, by way of an exception to the general rule, it is provided subject to the petitioner furnishing indemnity bond for amount of security demanded in terms of Section 129 (1) (a) of the U.P.G.S.T. Act, 2017, the goods may be released,forthwith.
9. Learned Standing Counsel may inform the Commissioner, State Tax, about this petition and order in writing.

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

**January 19, 2026**

Pratima