



HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 6707 of 2025

Adboulevard Media Private Limited

.....Petitioner(s)

Versus

Additional Commissioner, Grade-2(Appeal) First,
State Tax, Meerut And Another

.....Respondent(s)

Counsel for Petitioner(s) : Raj Kumar Singh, Rajat Aren
Counsel for Respondent(s) : C.S.C.

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

Learned counsel for the petitioner is permitted to implead Commissioner of State GST and Secretary of Finance, Government of U.P. as respondent nos. 3 & 4, respectively, to the writ petition during the course of the day.

Notice need not be issued to the said respondents as learned CSC has accepted notice on their behalf.

Heard learned counsel for the petitioner and learned ACSC for the State - respondents.

Learned counsel for the petitioner submits that the refund application has been rejected by the Proper Officer without assigning any proper reason (Annexure No. 2, Page 38-42), against which the petitioner preferred an appeal, in which the appellate authority affirmed the order passed by the Proper Officer. He further submits that the impugned appellate order reflects that only two paragraphs of the internal page of the impugned order relate to the petitioner and the rest of the paragraphs have been quoted with respect to some other party. Thereafter, again the reply of the petitioner has been quoted and again, some other issue with respect to some other party has been copy-paste in the impugned order and on that basis, the impugned order has been passed. Specific pleadings, in this regard, have been made in paragraph no. 11 of the writ petition.

In view of the above, let the Officer concerned, who has passed the impugned appellate order, file his personal affidavit by the next date fixed

explaining his conduct in passing the impugned order.

The respondent nos. 3 & 4 are also directed to file their personal affidavits by the next date fixed spelling out the conduct of the Officer concerned, who has passed the impugned appellate order.

List again as fresh on 10.12.2025.

(Piyush Agrawal,J.)

November 25, 2025

Amit Mishra



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Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

1. Personal affidavit filed today on behalf of respondent no.1 is taken on record.
2. Learned counsel for the petitioner is permitted to correct the description of respondent no.4 during course of the day.
3. Personal affidavit has been filed on behalf of respondent no.1 in compliance of earlier order of this Court stating in paragraph 6 that no copy-paste method has been used while passing the impugned order.
4. A perusal of impugned order indicates that the matter which does not pertain to the disputed period(for the period from October, 2024 to January, 2025), has also been quoted, whereas the disputed period is from April, 2024 to June, 2024. Prima facie, it appears that the finding has been recorded on the basis of period from October, 2024 to January, 2025.
5. In view of above, let respondent No.1 file better affidavit, in absence thereof, he shall appear in person and explain his conduct on the next date fixed.

Time Extension Application

1. In the event, respondent Nos. 3 and 4 do not comply with the earlier order of this court, they shall appear in person on the next date fixed.

2. Time extension application is disposed of accordingly.

3. List the matter on 17.12.2025 as fresh.

December 10, 2025
P.P.

(Piyush Agrawal,J.)



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Counsel for Petitioner(s) : Raj Kumar Singh, Rajat Aren
Counsel for Respondent(s) : C.S.C.

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

1. Three personal affidavits have been filed, which are taken on record.
2. At the request of learned Additional Chief Standing Counsel, put up tomorrow at 10 A.M. for further hearing.

(Piyush Agrawal,J.)

December 17, 2025

P.P.



HIGH COURT OF JUDICATURE AT ALLAHABAD

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Counsel for Petitioner(s) : Raj Kumar Singh, Rajat Aren
Counsel for Respondent(s) : C.S.C.

Court No. - 7

HON'BLE PIYUSH AGRAWAL, J.

1. Heard learned counsel for the petitioner and Sri Anoop Trivedi, learned Additional Advocate General assisted by Sri Ravi Shankar Pandey, learned ACSC.
2. On 16.12.2025 two personal affidavits on behalf of respondent nos.1 and 4 have been filed. Paragraph nos. 5 to 10 of the affidavit filed on behalf of respondent no. 1 read as under:

"5. That it is very humbly submitted that the refund application under Section 54 of the petitioner was rejected by the proper officer vide its order dated 28.12.2024. Thereafter, the petitioner filed the appeal number AD0903250422495/2025 for the period of April 2024 to June 2024 for the dispute of refund before the deponent/appellate authority.

6. That the deponent vide its letter dated 30.04.2025 directed the proper officer to send a detail report in respect of rejection of refund order dated 28.12.2024. The Proper Officer vide its letter dated 17.05.2025 sent a detail report in respect of one period relating to April 2024 to June 2024 and the other period relating to October 2024 to January 2025 of the petitioner dealer. The refund for the period April 2024 to June 2024 was under consideration in the abovementioned appeal and the matter of refund for the period October 2024 to January 2025 was not for consideration by the appellate authority/deponent and, the period (October 2024 to January 2025) has not been considered by the deponent in order dated 01.07.2025, hence, it is submitted that in the impugned order, neither the facts of some other party nor some other tax period has been considered.

7. That the appeal filed by the dealer was decided after considering the report of the proper officer as well as the written submission filed against the report supplied to the appellant. Since the proper officer had submitted a detailed report regarding the claim of refund in respect of two tax period one of April 2024 to June, 2024 and second of October 2024 to January 2025, the deponent in its order reproduced the whole report sent by the proper officer but while dismissing the appeal the factual position has been considered only in respect of claim of refund for the tax period April 2024 to June 2024.

8. That it is very humbly submitted that the deponent has passed the order after considering the grounds of appeal, report of the adjudicating authority, reply of the petitioner dealer and material available on the record and no copy-paste method has been used by the deponent in passing his impugned order dated 01.07.2025. The deponent after considering all relevant facts and applying judicial mind decided the present refund matter.

9. That the petitioner dealer has not produced contract copy which is mandatory as per Circular No.230/24/2024-GST issued by Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing dated 10.09.2024. The appeal was dismissed after considering the abovementioned Circular. A copy of the CBIC Circular No.230/24/2024-GST dated 10.09.2024 is annexed herewith and marked as Annexure No.1 to this personal affidavit.

10. That the issue was related to the refund on export of service-matters in which the deponent asked for the report from the adjudicating authority in which the adjudicating authority submitted its report on 17.05.2025 which was served to the petitioner and opportunity to rebut the findings was provided to the petitioner. The reply submitted by the appellant has also been incorporated in the impugned order dated 01.07.2025 passed by the deponent."

3. From a perusal of the affidavit it has categorically been mentioned in paragraph no.9 that after due consideration of the circular dated 10.9.2025 the order has been passed.

4. The impugned order after quoting report of proper officer reads as under:

"उपरोक्त टिप्पणी से स्पष्ट है कि अपीलार्थी द्वारा जो रिफण्ड प्रार्थना पत्र प्रस्तुत किया गया है तथा जो भुगतान के साक्ष्य एक्सपोर्ट के विरुद्ध प्रस्तुत किये गये हैं उससे व्यापारी का इनवर्ड/आउटवर्ड सप्लाई का सम्बन्ध तथा व्यापार की प्रकृति एक्सपोर्ट ऑफ ऑनलाईन सर्विस की प्रकृति तथा उसके सापेक्ष किसी प्रकार का अनुबंध - साक्ष्य स्वरूप प्रस्तुत न होने तथा इस सम्बन्ध में आईटीसी का रिफण्ड किये जाने की स्थिति संतोषजनक रूप से निर्यात के सापेक्ष स्पष्ट न होने की स्थिति का जो निष्कर्ष प्रॉपर ऑफिसर द्वारा निकाला गया है उसमें किसी हस्तक्षेप की आवश्यकता प्रतीत नहीं होती है।

अतः उपरोक्तानुसार अपीलार्थी द्वारा प्रस्तुत अपील के आधार, तथ्यों, न्यायिक संदर्भों, तर्कों एवं साक्ष्यों के प्रकाश में अपील अस्वीकार की जाती है तथा प्रॉपर ऑफिसर द्वारा पारित आदेश का समर्थन किया जाता है।

-आदेश-

उपरोक्तानुसार अपीलार्थी द्वारा योजित जी०एस०टी० अपील संख्या AD0903250422549/2025 धारा-54, वर्ष 2024-25 अस्वीकार की जाती है। प्रॉपर आफिसर द्वारा पारित आदेश संख्या- ZD091224347390H दिनांक 28-12-2024 आदेश का समर्थन किया जाता है।"

5. On the pointed query to the learned Additional Advocate General as to whether in the impugned order the word 'on consideration' can be find, he submits that the officer who has passed the order has poor understanding and merely quoted the report of the proper officer.
6. From the perusal of the impugned order no word about the circular has been mentioned except the quotation of the report signed by the appropriate officer.
7. This shows the functioning of the GST Department. The officers has courage not only to pass the perverse order but filed his personal affidavit trying to mislead the Court stating that after due consideration the order has been passed.
7. Despite time being granted on two occasions to file better affidavit but the respondent no. 1 has filed his personal affidavit trying to mislead the Court.
8. In view of the above, let the matter be placed before the appropriate Bench dealing with criminal contempt on 20.1.2026 for issuing notice to

the respondent no. 1.

9. After the aforementioned order has been dictated in the open Court, learned Additional Advocate General makes a request that as last opportunity two weeks time may be provided to file better affidavits of the respondent no. 1.

10. As prayed list for further hearing on 6.1.2026.

(Piyush Agrawal,J.)

December 18, 2025

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