

Court No. - 21

Case :- WRIT TAX No. - 1150 of 2023

Petitioner :- M/S Ayaan Enterprises, Through Its Proprietor Anju Tyagi

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Anand Kumar Pandey

Counsel for Respondent :- A.S.G.I., Gaurav Mahajan, Gopal Verma, Krishna Agarwal, Manish Pandey

Hon'ble Manoj Kumar Gupta, J.

Hon'ble Donadi Ramesh, J.

1. Heard learned counsel for the petitioner, Sri Krishna Agarwal, learned counsel appearing on behalf of the Revenue and Sri Manish Pandey, learned counsel on behalf of the respondent/Union of India.
2. The instant petition is directed against the order dated 21.7.2023 passed by the Assistant Commissioner, Central Goods and Service Tax, Commissionerate, Noida (respondent no. 3) confirming demand of service tax amounting to Rs. 1,43,02,766/- and penalty in varied amounts under different provisions of the Finance Act, 1994.
3. Sri Krishna Agarwal, learned counsel appearing on behalf of the Revenue has raised a preliminary objection to the maintainability of the writ petition. He submits that the order is appellable under Section 85 of the Finance Act, 1994 and, therefore, this Court should relegate the petitioner to the said remedy.
4. He submits that the petitioner had not responded to the show cause notice and had not set up any case before the Assessing Officer that the services rendered by them were exempted.
5. Learned counsel for the petitioner, after making brief submissions, prays for withdrawal of instant petition with liberty to the petitioner to avail the remedy of appeal.
6. Accordingly, the writ petition is **disposed of** with the liberty to the petitioner to avail the statutory remedy.

(Donadi Ramesh, J.)

(Manoj Kumar Gupta, J.)

Order Date :- 20.11.2023

Brijesh