

Court No. - 21

Case :- SPECIAL APPEAL DEFECTIVE No. - 746 of 2023

Appellant :- M/S Manoj Steel Traderss

Respondent :- State Of U.P. And 2 Others

Counsel for Appellant :- Vageesh Pandey, Neeraj Srivastava

Counsel for Respondent :- C.S.C.

Hon'ble Manoj Kumar Gupta, J.

Hon'ble Donadi Ramesh, J.

1. The instant appeal is directed against the order of learned Single Judge dated 23.8.2023 passed in Writ Tax No. 391 of 2021, dismissing the writ petition filed by the appellant/petitioner challenging the order dated 23.02.2021 passed by Additional Commissioner Grade-2 (Appeals - 4), Ghaziabad, on the ground that the appeal preferred by the petitioner before him under Section 107 of U.P. Goods and Services Tax Act, was barred by limitation.

2. Under Chapter-VIII, Rule 5 of the Allahabad High Court Rules, a special appeal would not lie if the order under challenge before Single Judge is made in exercise of jurisdiction conferred by Article 226 of the Constitution in respect of any judgment, order or award of a Tribunal, Court or statutory arbitrators made or purported to be made in the exercise or purported exercise of jurisdiction under any U.P. Act.

3. Since in the instant case, the petition was in respect of an order of the Appellate Authority under U.P. Act, which was subject matter of challenge in writ jurisdiction, therefore, the special appeal would not be maintainable.

4. Accordingly, the appeal is dismissed.

5. All pending applications stand disposed of in terms of the above.

Order Date :- 19.10.2023

Mukesh Kr.

(Donadi Ramesh, J.) (Manoj Kumar Gupta, J.)