

Court No. - 39

Case :- WRIT TAX No. - 1266 of 2023

Petitioner :- Max Square Limited

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Gaurav Dwivedi

Counsel for Respondent :- A.S.G.I.,C.S.C.,Gaurav Mahajan,Om Prakash Mishra

Hon'ble Saumitra Dayal Singh,J.

Hon'ble Vinod Diwakar,J.

1. Heard Ms. Arti Agarwal, learned counsel through Video Conferencing along with Shri Varchasv Dwivedi, holding brief of Shri Gaurav Dwivedi, learned counsel for the petitioner, Shri Gaurav Mahajan, learned counsel for Revenue and Shri Om Prakash Mishra, learned counsel for Union of India.

2. Present petition has been filed to assail the provision of Section 17 of the CGST Act and UPGST Act. Paragraph 9 of the petition (wrongly renumbered as para 4 at page 13) reads as below:-

"4. The petitioner states and submits that the Petitioner has filed 2 Intervention Applications being IA No. 192041 & 192044 of 2023 in Civil Appeal No. 2948 of 2023 (Chief Commissioner of Central Goods and Service Tax vs. M/s Safari Retreats Private Limited) the subject matter of which are same, however petitioner submits that for individual reliefs, petitioner has no option but to file the present petition before this Hon'ble Court."

3. In view of the categorical statement made by the petitioner and other deficiencies in para numbering etc learned counsel for the petitioner prays for accommodation.

4. We find no good reason to grant such request.

5. Accordingly, the present petition is dismissed with liberty to file a proper petition, if genuine cause exists.

Order Date :- 11.12.2023

Ujjawal

(Vinod Diwakar,J.) (S.D. Singh,J.)