

Court No. - 3

Case :- WRIT TAX No. - 1314 of 2023

Petitioner :- M/S New Sagun Enterprises And Another

Respondent :- Union Of India And 2 Others

Counsel for Petitioner :- Ram Raj Prajapati, Dinesh Kumar Maurya

Counsel for Respondent :- A.S.G.I., C.S.C.

Hon'ble Siddhartha Varma, J.

Hon'ble Shekhar B. Saraf, J.

1. Learned Standing Counsel, Sri Ankur Agarwal, has filed a short affidavit, after serving the same upon learned counsel for the petitioners, which is taken on record.
2. This writ petition has been filed under Article 226 of the Constitution of India wherein the petitioner is aggrieved by the demand raised under Section 73 of the Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as the Act).
3. The counsel on behalf of the petitioner submits that no hearing was granted to the petitioner and he has not received any show cause notice. However, from the record, it appears that the show cause notice was uploaded on the portal of the Department, which is deemed to be good service upon the assessee.
4. In view of the above, we are not inclined to entertain the present writ petition and relegate the petitioner to avail the statutory remedy of appeal under the Act.
5. Learned counsel for the respondents submits that Circular No.53 of 2023-C.T., dated 2.11.2023, has condoned the delay in filing the appeal, which impugns the order passed under Section 73 of the Act prior to March 31, 2023, even though the same is filed on or before January 31, 2024.
6. In the light of the same, the petitioner may avail the remedy of filing appeal. Needless to mention that the petitioner shall be liable to follow the provisions of Section 107 of the Act including that of pre-deposit.
7. The writ petition is disposed of accordingly.

Order Date :- 6.12.2023

Rakesh

(Shekhar B. Saraf, J.) (Siddhartha Varma, J.)