

Court No. - 32

Case :- WRIT TAX No. - 1327 of 2023

Petitioner :- M/S S.D.Recycling Process Industries

Respondent :- State of U.P. and Another

Counsel for Petitioner :- Pranjal Shukla

Counsel for Respondent :- C.S.C.

Hon'ble Salil Kumar Rai,J.

Hon'ble Surendra Singh-I,J.

1. Against the order dated 01.03.2023 passed by Joint Commissioner (Executive), State Tax, Division-B, Meerut, blocking the ITC of the petitioner under Rule 86-A of Uttar Pradesh G.S.T./C.G.S.T. Rules, 2017, the petitioner has a remedy to file a representation before the Commissioner or any officer authorized by him which right the petitioner has already exercised by filing a representation before the respondent no. 2, Joint Commissioner (Executive), State Tax, Division-B, Meerut on 21.08.2023.

2. In view of the aforesaid, it is not a case for consideration under Article 226 of the Constitution of India.

3. However, considering the circumstances of the case, the petition is disposed of with a direction to the respondent no. 2, Joint Commissioner (Executive), State Tax, Division-B, Meerut to decide the representation of the petitioner within three weeks from the date of filing of certified copy of this order before him.

Order Date :- 24.11.2023

KS