

Court No. - 9

Case :- CONTEMPT APPLICATION (CIVIL) No. - 8654 of 2023

Applicant :- M/S Purwar Trading Company

Opposite Party :- Mr. Ravikant, Assistant Commissioner

Counsel for Applicant :- Aditya Pandey

Hon'ble Rohit Ranjan Agarwal, J.

The writ Court on 04.08.2023, while disposing of Writ Tax No.932 of 2023, had passed the following order:-

"Pursuant to notice under Section 129(1) of the G.S.T. Act 2017, the petitioner has deposited the amount of tax. Subsequently, a representation has been made stating that the deposit of tax was not voluntary and that appropriate adjudication be made by the competent authority under Section 129(3) of the Act. It is also submitted that if such an adjudication is made the petitioner will have the remedy of filing appeal.

Learned State Counsel contends that the representation of the petitioner would be duly adverted to and the competent authority shall pass necessary order, in accordance with law.

It goes without saying that as and when such orders are passed, the petitioner shall have the liberty of pursuing further remedies, as are available to him, as per law.

The writ petition stands disposed of, accordingly."

From the perusal of the aforesaid order, this Court finds that there is no provision under the GST Act for deciding the representation.

No case for contempt is made out.

Contempt application is misconceived and the same stands dismissed.

Order Date :- 30.11.2023

SK Goswami