

Court No. - 17

Case :- WRIT TAX No. - 211 of 2023

Petitioner :- Pramod Kumar Sharma And Another

Respondent :- Union Of India Thru. Secy. Ministry Finance New Delhi And 3 Others

Counsel for Petitioner :- Alok Kirti Mishra,Dharmesh Kumar Dwivedi,Rupa Singh,Shashank Kumar Shukla

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

Hon'ble Alok Mathur,J.

Heard learned counsel for the parties and perused the record.

This petition under Article 226 of the Constitution of India has been filed impugning the order dated 05.10.2021, passed by the Assistant Commissioner, SGST, Lucknow as well as the order dated 12.10.2023, passed by the learned Additional Commissioner, Grade -2 (Appeal), SGST Judicial Division - 3 Lucknow in Appeal No. 64 of 2023, copies of which are contained in Annexure No.1 and 2 to the petition respectively.

Vide impugned order dated 05.10.2021, The Assistant Commissioner, SGST, Lucknow cancelled the GST Registration of the petitioner on the ground that the petitioner has not paid tax due.

Against the aforesaid order dated 05.10.2021 the petitioner had filed the appeal. The appellate Authority, however, vide impugned order dated 12.10.2023 has rejected the appeal on the ground that of delay.

Learned counsel for the petitioner submits that after the impugned order was passed by the appellate Authority, the petitioner has paid not only the tax amount but the interest also. In view thereof, learned counsel for the petitioner submits the respondent no.4 may be directed to renew the GST registration of the petitioner. It is also submitted that the petitioner is ready to pay any other amount, if it is communicated to him within seven days from the date of communication of this order.

Considering the submissions advanced by the learned counsel for the petitioner, on the basis of instructions, that the petitioner had filed returns, and paid the tax as well as interest, the respondent no.4 is directed to take steps for renewing the GST registration of the petitioner within a period of ten days from the date of communication of this order, and if any other amount is due, the petitioner should be communicated the same, which the petitioner shall pay within a period of seven days from its communication.

With the aforesaid, the writ petition is disposed of.

Order Date :- 3.11.2023

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(Alok Mathur, J.)