

Court No. - 17

Case :- WRIT TAX No. - 218 of 2023

Petitioner :- M/S Arun Kumar Srivastava Thru. Proprietor
Arun Kumar Shrivastava

Respondent :- State Of U.P. Thru. Prin. Secy. Ministry Of
Finance, Lko. And 2 Others

Counsel for Petitioner :- Anurag Mishra

Counsel for Respondent :- C.S.C.

Hon'ble Alok Mathur,J.

1. Heard learned counsel for the petitioner, as well as Mr. Sanjay Sharin, Additional Chief Standing Counsel, representing the respondent-State Authorities.

2. This petition under Article 226 of the Constitution of India has been Filed, impugning the order dated 24.08.2022 passed by the Assistant Commissioner, State Tax, Amethi as well as the order dated 19.10.2023 passed by the Additional Commissioner, Grade-2 (Appeal), State Tax, Ayodhya in Appeal No.32 of 2023, copies of which are contained in Annexure Nos. 3 and 5 to the petition respectively.

3. Vide the impugned order dated 24.08.2022, the Assistant Commissioner, State Tax, Amethi cancelled the GST Licence of the petitioner on the ground that the petitioner had not paid tax due.

4. Against the aforesaid order dated 24.08.2022, the petitioner had filed the appeal. The appellate Authority, however, vide impugned order dated 19.10.2023 has rejected the appeal on the ground that the petitioner paid the interest, though he has submitted the returns, and paid tax due.

5. 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 the respondent no. 3 may be directed to revenue the GST Licence 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.

6. Considering the submission 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. 3 is directed to take steps for renewing the GST Licence 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.

7. DISPOSED OF.

(Alok Mathur, J.)

Order Date :- 8.11.2023

Ravi/