

S.No.18
Supp. List

IN THE HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR

WP(C) 299/2024
CM(673/2024)
CAREER KASHMIR CONSULTANCY

...Petitioner(s)/Appellant(s)

Through: Mr. Showkat Ali Khan, Advocate

Vs.

UNION TERRITORY OF J AND K AND ORS.

...Respondent(s)

Through: Mr. Jehangir Ahmad Dar, GA

CORAM:
HON’BLE MR. JUSTICE RAJNESH OSWAL, JUDGE
HON’BLE MR. JUSTICE MOHD. YOUSUF WANI, JUDGE

ORDER
01-01-2025

1. This writ petition has been filed by the petitioner for directing the respondents to hear the petitioner and allow him to tender his explanation or in the alternative to permit the petitioner to file appeal by extending 15 days time over and above the period granted in amnesty for filing of the appeal after providing correct credentials to the petitioner.
2. It is stated that the assessment order was never communicated to the petitioner and, as such, the petitioner was not in a position to avail the remedy of appeal as provided under section 107 of the J & K Goods and Service Tax Act, 2017 and the petitioner came to know about the assessment order when a notice from respondent no. 4 bearing No. 2847-52/STR/23 dated 6th January, 2024 was received by the petitioner on 08/10-01-2024, whereby the respondents 2 and 3 had forwarded the case of the petitioner to respondent no. 4. for recovery purpose.

It is also stated that the petitioner could have filed the appeal till 8th April, 2024, which is the prescribed period for filing of the appeal, therefore, the petitioner approached the respondents for filing of the appeal through his lawyer and the petitioner was told that the appeal period was over, however, he was told that an amnesty has been granted to such persons who have not filed the appeal within the period of limitation.

3. The petitioner taking the advantage of the amnesty, requested for issuance of credentials required for login into the website of the respondents for filing an appeal. The appellant was provided username and password but when the appellant through his counsel tried to login for filing of the appeal there was technical glitch as such, the petitioner could not login into the site of the respondents and also could not submit 12.5 % of the disputed amount.
4. The respondents have filed the response. The respondents, in the response, though denying the allegations, however, have submitted that the petitioner has liberty to claim new login and password on the GST Portal provided he is willing to file the appeal.
5. In view of the above more particularly taking into consideration the averments made in Para 12 of the response filed by the respondents that the petitioner can claim new login and password on the GST Portal, provided he is willing to file the appeal, we dispose of the present writ petition by permitting the petitioner to apply afresh with the respondents within the period

of 15 days from today for issuance of login ID and password and after the same is granted, the petitioner shall be at liberty to prefer an appeal within 15 days and in the event, such appeal is filed, the respondents shall consider the same in accordance within law.

6. Needless to say, that in the event the petitioner does not do the needful as mentioned above, the respondents shall be at liberty to proceed against the petitioner in accordance with law. The cost assessed as Rs. 20,000/- to be paid to the respondents in their account.

7. Disposed of.

(MOHD. YOUSUF WANI)
JUDGE

(RAJNESH OSWAL)
JUDGE

SRINAGAR:
01-01-2025
Mubashir