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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 1971/2018 & CM No.8110/2018

CA NAGESH KUMAR BEHL ..... Petitioner
Through: Petitioner in person

versus

UNION OF INDIA ..... Respondent
Through: Mr. Anubhav Ray, Advocate

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>

% **14.08.2018**

We have heard the petitioner, who has appeared in person.

2. We feel that the present petition should be treated as a representation to the respondent to consider the pleas and contentions raised. It will be also open to the petitioner to make an additional written representation.

3. Whether or not last date for filing for compliance should be extended when the last date falls on Sunday/National Holiday *ex-facie* falls within the legislative domain, especially in view of online filing and compliance. The submission that this mandate in the Goods and Services enactments reduces the time for compliance and puts professionals and assessees into difficulty and stress can be explained and put up to the respondents for consideration. There is very limited scope for judicial interference in an issue which is a policy matter.

4. Legislations can have different periods of limitation and compliances. Goods and Service Tax enactments have been recently introduced and enforced. Based on experience, several modifications and amendments have been made. The respondents could examine the representation, in light of the past experience.

5. It would be appropriate, if the respondents would communicate their response on the representation preferably within a period of six months from today. Petitioner, if still dissatisfied and aggrieved, would be entitled to take recourse to judicial remedy. Recording the aforesaid, the present writ petition is disposed of. Pending application is also disposed of.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

AUGUST 14, 2018
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