Maria S.

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.386 OF 2021

Susheela Gopal Nayak **..Petitioner**

Versus

The State of Goa, thr. its Chief Secretary And 2 Ors. **..Respondents**

Mr. R. K. Tomar *with* **Mr. P. P. Shirodkar, Advocates** *for the Petitioner.*

Ms. Ankita Kamat, Additional Government Advocate *for the Respondents.*

CORAM: REVATI MOHITE DERE & M. S.JAWALKAR, JJ.

DATED: 28th October, 2021

P.C.

Heard learned Counsel for the petitioner.

2. The aforesaid petition was filed challenging the show cause notice and the corrigendum issued by the respondent No.3- The State Tax Officer, Panaji Ward.

3. It is not in dispute that during the pendency of the aforesaid petition, the Commercial Tax Officer, Panaji-Goa has passed the final order dated 03.02.2021 under Section 74 of the Central Goods And Services Tax Act, 2017 and the Goa Goods & Services Tax, 2017. The said order has not been challenged in this petition.

4. Considering the aforesaid, nothing survives for consideration in the aforesaid petition. It is not in dispute that the petitioner has an alternate remedy to challenge the said order dated 03.02.2021 before the Appellate Authority, under Section 107 of the Goods And Services Tax Act.

5. The petition is accordingly disposed of as infructuous with liberty to file an appropriate appeal under Section 107 before the Appellate Authority. It is made clear that this petition has not been considered on merits and as such all contentions of all parties are kept open.

6. If an application for de-freezing of petitioner's account is filed before the appropriate authority, the appropriate authority shall decide the same expeditiously.

7. Petition is disposed of on the aforesaid terms.

8. All concerned to act based on the authenticated copy of this Order.

M. S. JAWALKAR, J. **REVATI MOHITE DERE, J.**