

22.11.2022

Sl no. 54

Ct no. 2

P.M.

WPA 23759 OF 2022

M/s. J Thomas and Co. Private Limited & Anr.

- Vs -

**The Superintendent, CGST & CX, Circle – 4,
Group 18, Audit-I Commissionerate & Ors.**

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah

... for the petitioners

Ms. Madhu Jana

.... for Union of India

Mr. Vipul Kundalia,
Mr. Tapan Bhanja

... for CGST authority

Heard learned Counsel appearing for the parties.

Petitioners have filed this writ petition challenging the impugned action of the respondent authority with regard to the audit observation and seeking documents relating to the period 2017-2018 in course of proceeding relating to period 2018-2019.

Learned advocate appearing for the petitioners submit that he is not aggrieved with the proceeding relating to period of 2018-2019, it is against the action of the respondent authority concerned in seeking documents pertaining to the period 2017-2018 and it apprehends that respondent may reopen the proceeding relating to 2017-2018.

Mr. Kundalia, learned advocate appearing for the respondent make specific statements in Court that there could not be a reason for any grievance by the petitioner relating to period 2017-2018 since till date proceeding has not been reopened and petitioner also submits that proceeding relating to period 2017-2018 has already been finalized.

Considering the submission of the parties and facts as appears from record and in view of discussion made above and particularly taking into consideration the statement of Mr. Kundalia I am not inclined to entertain this writ petition. Petitioner has not able to make out a case or entertaining this writ petition and accordingly this writ petition being WPA 23759 of 2022 is dismissed.

(Md. Nizamuddin, J.)