IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

Writ Petition No.6252 of 2022

M/s. V.C. Infra, Nagpur
vs.
The Commissioner of State Tax, Mumbai & others

=-=

Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders. | *Court's or Judge's Orders*

=-=

Mr. A.J. Gohokar, Advocate for the Petitioner.
Mr. A.M. Deshpande, Government Pleader for the Respondents.

CORAM : A.S. CHANDURKAR AND M.W. CHANDWANI, JJ.
DATE : 21st OCTOBER, 2022.

Heard.

02] On 18/02/2022 the Deputy Commissioner of State Tax passed an adjudication order directing the petitioner to satisfy the demand of Rs.8,43,502/-. The petitioner being aggrieved by the aforesaid, preferred an appeal before the appellate authority. On 02/08/2022, the said appeal came to be rejected on the ground that there was delay in filing the same. Against such order, remedy is available before the Appellate Tribunal. Presently, the Appellate Tribunal has not been constituted. Hence, the petitioner on 20/10/2022 has submitted a declaration that it intended to file an appeal before the Appellate Tribunal. Since such Tribunal has not been constituted, the Deputy Commissioner of State Tax has issued a certificate under Rule 145(2) of the Maharasthra Goods and Service Tax Rules, 2017. The aforesaid certificate would constitute a good and sufficient discharge of the liability mentioned therein.

03] In view of issuance of such certificate, it is open for the petitioner to submit the same with at its bank so as to facilitate the attachment in question to be withdrawn.

04] In view of these developments, the purpose of filing the writ petition has been served. It is accordingly disposed of. No costs.

JUDGE **JUDGE**

*sandesh

Signed by:SANDESH DAULATRAO WAGHMARE
Private Secretary to the Hon'ble Judge
Date :21.10.2022 18:58