IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

931 **WRIT PETITION NO.14570 OF 2023**

M/S SHRI TIRUPATI LOGISTICS AND TRANSPORT PRIVATE LTD
VERSUS
THE COMMISSIONER CGST AND CENTRAL EXCISE AND ANOTHER

...
Advocate for Petitioners : Mr. Sharma Alok Madangopal
Advocate for R/1 & 2 : Mr. Ladda Dwarkadas S.
...

CORAM : RAVINDRA V. GHUGE &
Y.G. KHOBRAGADE, JJ.
DATE : 30th November, 2023

P.C. :-

1. During the course of the hearing in this matter, we are informed that the application dated 14.10.2023, has been tendered by the Petitioner under Section 74 (3) (b) of the Chapter V of the Finance Act, 1994 to the Commissioner, CGST and Central Excise, instead of the Additional Commissioner, CGST and Central Excise at Aurangabad. The said application is pending since the Commissioner does not have jurisdiction. However, a copy of the said application has also been tendered to the Additional Commissioner at Aurangabad.

2. In view of the above, **this petition is disposed off** with liberty to the Additional Commissioner to deal with the said application dated 14.10.2023 by

following the due procedure laid down in law, within a period of 60 days from today.

3. In the event of the Appellate Authority proceeding with the pending appeal, the Petitioner is at liberty to request the Appellate Authority to keep the proceeding in abeyance subject to depositing 7.5% of the amount assessed.

[Y.G. KHOBRAGADE, J.] **[RAVINDRA V. GHUGE, J.]**

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