

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.298 OF 2023

M/s Galaxy International ... Petitioner

V/s.

Union of India and ors. ... Respondents

Mr.Brijesh Pathak, Advocate for the Petitioner.

Mr.Karan Adik, Advocate for the Respondents.

CORAM : NITIN JAMDAR AND
ABHAY AHUJA, JJ.

DATE : 16 JANUARY 2023.

P.C.:-

1. On 9 January 2023 following order was passed:-

“The learned Counsel for the Petitioner states that the Petitioner is not averse to approach the concerned Commissioner under Rule 159(5) of the Central Goods and Services Tax Act, 2017. Further, according to the Petitioner, demand of the Respondents is for a limited amount and as regards the amount exceeding the demand of the Respondents, the Petitioner may be permitted to operate the bank account in the meanwhile. None appears for the Respondents.

2. Stand over to 16 January 2023. To be listed under the caption “For Directions”.

3. The Petitioner will give notice to the Respondents and file affidavit of service.

2. Learned counsel for the Respondents states that he has taken instructions and submits that it is not possible to accede to the request of the Petitioner recorded in the order dated 9 January 2023 as the amount specified is subject to change as investigation is going on. The stand taken by the Respondents is not unmeritorious.

3. The learned counsel for the Petitioner submits that shortest possible time be directed within which the procedure under section 159 (5) of the Rules is complied with. We dispose of the petition directing the Petitioner to lodge its objection under section 159 (5) of the Rules within one week. The Respondent will after giving hearing to the Petitioner give final decision within a period of three weeks therefrom.

4. Writ Petition is accordingly disposed of.

(ABHAY AHUJA, J.)

(NITIN JAMDAR, J.)

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