

JPP

***IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION***

***WRIT PETITION NO. 2211 OF 2022
with
WRIT PETITION NO. 2116 OF 2022***

Macrotech Developers Limited ... Petitioner

V/s.

State of Maharashtra and Ors. ... Respondents

Mr. Abhishek Deodhar i/b. P.K. Shetty for the Petitioner
Ms. Jyoti Chavan, AGP for the Respondents

***CORAM : NITIN JAMDAR &
SHARMILA U. DESHMUKH, JJ.***

DATE : 05 APRIL 2023

P.C. :-

The learned Counsel for the parties are *ad idem* that the issue involved in these Petitions is covered by the decision of the Division Bench of this Court in *Oasis Realty v/s The Union of India* (Writ Petition (Lodg.) No. 23507 of 2022 dated 16 September 2022) and the facts and circumstances are identical.

2. Accordingly, the impugned Order-in-Appeal Nos. JC/APP-V/GST-Defective/2021-22/-B-29 and JC/APP-V/GST-Defective/2021-22/-B-30 dated 21 March 2022 and Form GST DRC-01 dated 5 August 2019 passed by the Respondent No.3 are quashed and set aside. The Appeals are restored to file on the undertaking of the Petitioner that it shall debit the Electronic Credit Ledger within one week of this order getting uploaded towards this 10% payable under Section 107(6)(b), if not already debited, is accepted.

3. The Petitions are disposed of.

SHARMILA U. DESHMUKH, J.

NITIN JAMDAR, J.