



**IN THE HIGH COURT OF JUDICATURE OF BOMBAY  
BENCH AT AURANGABAD**

**WRIT PETITION NO. 15739 OF 2023**

**R D MAGAR**

**VERSUS**

**THE COMMISSIONER CGST & Central Excise AND OTHERS**

....

Mr. Alok Sharma, Advocate for Petitioner

Mr. D. S. Ladda, Advocate for Respondent Nos. 1 to 3

....

**CORAM : RAVINDRA V. GHUGE AND  
Y. G. KHOBRAGADE, JJ.**

**DATE : 03.01.2024**

**PER COURT :-**

1. An Application tendered by the Petitioner dated 12.09.2023, under Section 74 of the Finance Act, 1994, is pending before Respondent No.2.

2. The learned Advocate representing the CGST and Central Excise Department submits that at least four months may be granted to decide the Application, since there are thousands of pending Applications.

3. Considering that around four months have already lapsed, we expect Respondent No.2 to decide the said Application

by following the due procedure laid down in law, within a period of 90 days. In the event, the Appellate Authority is proceeding with the pending Appeal, the Petitioner is at liberty to request the Appellate Authority to keep the proceeding in abeyance, on the condition of depositing 7.5% of the amount assessed, so as to enable the expeditious hearing on the Application as directed through this order.

4. In view of the above directions, **this Petition is disposed off.**

[ Y. G. KHOBRADE, J. ]

[ RAVINDRA V. GHUGE, J. ]

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