Pradnya

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 15273 OF 2024

Chetankumar Jasraj Palgota HUF …Petitioner
Versus
State of Maharashtra and ors. …Respondents

Mr Brijesh R. Pathak, for the Petitioner.

Ms S. D. Vyas, Addl.G.P., a/w Mr S. L. Babar, AGP, for the Respondent-State.

CORAM M.S. Sonak &
Jitendra Jain, JJ.
DATED: 2 December 2024

PC:-

1. Heard learned counsel for the parties.

2. As against the impugned order dated 18 April 2024, the Petitioner has a remedy of an appeal before the GST Tribunal.

3. However, no appeal has been instituted because the GST Tribunal is not functional.

4. Ms Vyas, learned Addl.G.P. refers to Trade Circular dated 13 August 2024 issued by Commissioner of State Tax, Maharashtra State which provides that upon the Petitioner filing the requisite form referred to in the circular, no recoveries in pursuance of demand notices would be made until the Tribunal is functional and an appeal is instituted by the aggrieved party as provided in the circular.

5. Accordingly, by granting the Petitioner liberty to take necessary steps in terms of the Trade Circular dated 13 August 2024, we decline to entertain this Petition.

6. All contentions of all the parties are however left open.

7. The Writ Petition is disposed of.

(Jitendra Jain, J) **(M.S. Sonak, J)**