

IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

HON'BLE THE CHIEF JUSTICE MS. RITU BAHRI
AND
HON'BLE SRI JUSTICE RAKESH THAPLIYAL

13TH JUNE, 2024

SPECIAL APPEAL No. 177 OF 2024

Bhupal Singh Kanwal.

...Appellant

Versus

The State of Uttarakhand and others.

...Respondents

Counsel for the appellant. : Mr. Rohit Arora, learned counsel.

Counsel for the respondents. : Mr. P.C. Bisht, learned Additional
Chief Standing Counsel for the State
of Uttarakhand.

JUDGMENT : (per Ms. Ritu Bahri, C.J.)

There is a delay of 61 days in preferring the present Special Appeal. For the reasons stated in the application seeking condonation of delay (IA/1/2024), the same is allowed, and the delay is condoned.

2. In this case, three separate orders have been issued to the appellant dated 23.09.2022, 26.09.2022 & 01.10.2022 (Annexure No. 1 to the Writ Petition) under Section 73(1) of the Uttarakhand Goods and Services Tax Act, 2017, and as per these orders, the amount assessed is Rs. 1,86,126.50/-, Rs. 5,31,825.00/- & Rs. 96,790/- respectively.

3. With respect to this demand, counsel for the appellant states that, even if this demand amount is to be paid before the Appellate Authority, under Section 107(6)(b) of the Uttarakhand Goods and Services Tax Act, 2017, he is required to pay only 10% of the disputed tax amount in each order before the Appellate Authority. However, by the impugned order passed by the learned Single Judge, he has been asked to furnish a bank guarantee *qua* the entire amount demanded in the above-said three orders, which is against the provisions of Section 107(6) of the Uttarakhand Goods and Services Tax Act, 2017.

4. Notice of motion.

5. Mr. P.C. Bisht, learned Additional Chief Standing Counsel for the State of Uttarakhand accepts notice on behalf of the respondents.

6. Keeping in view the provisions of the Uttarakhand Goods and Services Tax Act, 2017, the impugned order passed by the learned Single Judge dated 04.03.2024 is being modified that the appellant will deposit only 10% of the amount assessed in each order,

as per the orders dated 23.09.2022, 26.09.2022 & 01.10.2022 (Annexure No. 1 to the Writ Petition).

7. In the meantime, the orders dated 23.09.2022, 26.09.2022 & 01.10.2022 shall remain stayed, and the bank account of the appellant shall be de-freezed.

8. The Special Appeal is disposed of in the aforesaid terms.

9. Pending application(s), if any, also stand disposed of accordingly.

RITU BAHRI, C.J.

RAKESH THAPLIYAL, J.

Dt: 13th June, 2024
Rahul