IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

915 WRIT PETITION NO. 1531 OF 2025

SHRI KRISHNA INDUSTRIES THROUGH ITS PARTNER AJIT NAVANDAR
VERSUS
THE COMMISSIONER CGST AND CENTRAL EXCISE AND OTHERS

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Advocate for the Petitioner : Mr. Alok Sharma And R S Indani
Advocate for Respondens : Mr. A.G.Talhar

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CORAM : S. G. MEHARE AND SHAILESH P. BRAHME, JJ.

DATE : 31st JANUARY 2025

PER COURT :

1. Heard learned counsel for the petitioner.

2. The appeal of the petitioner has been decided solely on the ground of delay.

3. Issue notice to respondents. Learned counsel Mr.Talhar waives service of notice for all respondents.

4. By consent heard finally. There was delay in preferring the appeal. However, the delay has not been considered for the reasons mentioned in the writ petition. The delay caused in submitting the returns in that case is similar to issue decided in the matter of M/s. Sambhaji Multi Services vs. The Commissioner State GST and another in Writ Petition No. 393/2024. Therefore, for the reasons mentioned in the said judgment, we pass following order :

ORDER

a) The writ petition is partly allowed on the condition that the petitioner has to deposit Rs.5000/-(Five Thousand) with respondent no.3/Authority on or before 07.02.2025 the impugned orders dated 27.05.2023 and 17.12.2024 stands quashed and set-aside.

b) The proceedings are remitted to the respondent no.3/authority.

d) The petitioner shall appear before the respondent no.3/Authority on 07.02.2025 alongwith tax refunds for the period in question.

e) Respondent No.3/authority would consider record by following due procedure of law and pass an appropriate order on such conditions as rules may permit.

f) The above exercise would be completed within 30 days.

[SHAILESH P. BRAHME, J.] **[S. G. MEHARE, J.]**

vsj..