



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

902 WRIT PETITION NO. 3182 OF 2025

Nitesh Nandkishor Holani

VERSUS

The Commissioner Gst Appeal And Others

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Advocate for the Petitioner : Mr. Aditya N. Sikchi

AGP for Respondents: Mr. P. S. Patil

Advocate for Respondent Nos. 1 to 3 : Mr. Pratik P. Khothari h/f

Mr. P. P. Dawalkar

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**CORAM : S. G. MEHARE AND
SANDIPKUMAR C. MORE , JJ.**

DATED : MARCH 13, 2025

ORDER:-

1. The petitioner has impugned the order of respondent No.3 dated 20th April, 2024 and of respondent No.2 dated 26th December, 2024, rejecting the appeal on the ground that they have no power to condone the delay. The petitioner has impugned the cancellation of GST number on various grounds. However, there was delay. The petitioner has asked for condonation of delay. However, the respondent authority did not consider the reason for delay, for want of jurisdiction.

2. Many identical matters are dealt with by this Court. Writ Petition No. 6130 of 2024 with other petitions were decided on 8th July, 2024. The identical issue has been dealt with by the Court, and

Writ Petitions were partly allowed.

3. Since the issue involved in the matter is also identical, and settled by this Court, there is no reason to take another view. Therefore, adopting the views of this co-ordinate Bench, we pass the following order. :-

ORDER

- (i) The Writ Petition is partly allowed.
 - (ii) The impugned order dated 20th April, 2024 and 26th December, 2024 stand quashed and set aside.
 - (iii) The proceedings are remitted to respondent No.3/Authority.
 - (iv) The petitioner shall appear before Respondent No.3/Authority on 1st April 2025, along with the tax returns of the six months.
 - (v) Respondent No.3/Authority would consider the record and by following the due procedure laid down in law, pass an appropriate order, on such conditions as the Rules would permit the Authority.
 - (vi) Let this exercise be completed within a period of 45 days.
4. Rule is made partly absolute in the above terms.

(SANDIPKUMAR C. MORE)
JUDGE

(S. G. MEHARE)
JUDGE

Y.S.K.