



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

WRIT PETITION NO.6431 OF 2025

Bhuwal Industries

... **PETITIONER**

VERSUS

The Commissioner, State GST & ors.

... **RESPONDENTS**

.....
Mr. Alok Sharma, Advocate for petitioner
Mr. S.R. Yadav, A.G.P. for respondents
.....

**CORAM : R.G. AVACHAT AND
SANDIPKUMAR C. MORE, JJ.**

DATE : 9th MAY, 2025

ORDER :

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 A.G.P. waives service for the 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 of State GST and another in Writ Petition No.393/2024**. Therefore, for the reasons mentioned in the said judgment, we pass the following order :

ORDER

- (i) The writ petition is partly allowed. On the condition that the petitioner deposits Rs.5000/- (Rupees five thousand) with respondent No.3/ Authority on or before 19th May 2025, the impugned orders dated 23/12/2024 and 25/2/2025 to stand quashed and set aside.
- (ii) The proceedings are remitted back to the respondent No.3/ authority.
- (iii) The petitioner shall appear before the respondent No.3/ authority on 19th May 2025 along with tax returns for the period in question.
- (iv) The respondent No.3/ authority would consider the record by following due procedure of law and pass an

appropriate order on such conditions as the rules may permit.

(v) The above exercise would be completed within 30 days.

(SANDIPKUMAR C. MORE, J.)

(R.G. AVACHAT, J.)

fmp/-