IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

918 WRIT PETITION NO. 8361 OF 2025

Ashok Kaduba Tapre Prop Shivam Trading Company ....Petitioner

VERSUS

The Commissioner Of Gst Appeals And Others .....Respondents

.....

Mr. Aditya N. Sikchi, Advocate for the Petitioner
Mr. Parikshit Dawalkar a/w Mr. Pratik P. Kothari, Advocate for the Respondents.

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CORAM : R. G. AVACHAT &
NEERAJ P. DHOTE, JJ.

DATE : 16.07.2025

PER COURT :

1. Learned counsel for the Petitioner, on instructions, does not press the prayer clause in terms of prayer clause (D).

2. Issue notice to the Respondents. Mr. Dawalkar, learned counsel waives notice for the Respondents.

3. The learned Advocate appearing for the Respondents opposes the Petition.

4. There was delay of 34 days in preferring the appeal under Section 107 of the Maharashtra Goods and Services Tax Act, 2017. Since there is no provision for condonation of delay occurred in preferring the appeal, the appeal came to be dismissed. The Petitioner is, therefore, before this Court in this Writ Petition.

5. In any case, the matter needs to be heard on merit. Since it pertains to tax only, it is just and proper to relegate the parties back to the appellate authority to decide the appeal under Section 107 of the said Act, on its own merits.

6. The petition is, therefore, allowed in terms of prayer clause (A). The appellate authority shall decide the appeal within a reasonable period, i.e. six months from the date of receipt of a copy of this order, after giving the Petitioner an opportunity of hearing. The Petitioner shall appear before the appellate authority on 30/07/2025.

[NEERAJ P. DHOTE, J.] **[R.G. AVACHAT, J.]**

Sameer/July-2025