IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 7259 OF 2025

Samrat Pratishthan ..PETITIONER

VERSUS

The Commissioner, State GST Bhavan,
and Others ..RESPONDENTS

....

Mr. A.M. Sharma, Advocate for petitioner
Mr. S.K. Tambe, Addl.G.P. for respondent no.1 - State

....

CORAM : R.G. AVACHAT AND
NEERAJ P. DHOTE, JJ
DATE : 26th JUNE, 2025

PER COURT :

1. Heard.

2. Learned Addl.G.P. takes strong objection to allow this petition. According to him, though there is no Appellate Tribunal to have been established and jurisdiction of this Court very much available, the petitioner has to come within a prescribed period of limitation before this Court.

3. This Court has, however in Writ Petition No. 11833 of 2022 and other matters based on concession given by learned A.G.P., passed the orders relegating the petitioner back to Respondent No.3 to have the matter decided on its own merits.

4. In view of the same, we allow this writ petition in terms of the following order :-

ORDER

(I) The writ petition is partly allowed. On the condition that the petitioner deposits Rs.7,000/- (Rupees Seven Thousand) with Respondent No.3 - Authority on or before 07th July, 2025, the impugned order dated 08th May, 2025 to stand quashed and set aside.

(II) The proceedings are remitted back to Respondent No.3 - Authority.

(III) The petitioner shall appear before Respondent No.3 - Authority on 07th July, 2025 alongwith tax returns for the period in question.

(IV) 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.

(NEERAJ P. DHOTE, J.) **(R.G. AVACHAT, J.)**

SSD