IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO.7261 OF 2025

Meher Seeds Corporation
vs.
Union of India and ors.

Mr.A.N.Sikchi, Advocate for petitioner
Mr.A.G.Talhar, Advocate for respondent no.1
Mr.P.S.Patil, AGP for State

CORAM : R.G.AVACHAT AND NEERAJ P. DHOTE, JJ.
DATE : JUNE 23, 2025

ORDER :-

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.Talhar, learned counsel, waives notice for respondent no.1.

3. There was delay of 17 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.

4. 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 merit.

5. 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 09.07.2025.

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

KBP