IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.15431 OF 2024

Dr. Vishwanath Karad MIT World Peace University .. Petitioner

Versus

The State of Maharashtra & Ors. .. Respondents

Ms.Padmavati Patil a/w Kiran Chavan, Viraj Reshmawala i/b Cenex Legal LLP, Advocates for the Petitioner.

Ms. S.D. Vyas, Addl.G.P. a/w Aditya Deolekar, AGP for State-Respondent.

CORAM :B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE : MARCH 11, 2025

P. C.

1. The above Writ Petition is filed seeking to set aside the impugned order dated 8^{th} April 2024 passed by the Deputy Commissioner of State Tax (Respondent No.3) for the reasons more particularly set out in the Writ Petition.

2. We find that the Petitioner has an alternate remedy available to it under Section 107 of the CGST Act, 2017. When we put this to the learned counsel appearing on behalf of the Petitioner, she, on instructions, stated that the Petitioner would avail of the alternate remedy but this Court ought to direct the Appellate Authority to entertain the Appeal if the same is filed within a period of 4 weeks from today because the time to file the Appeal has already expired. Another request made by the advocates for the Petitioner is that on 27th February 2025 the Deputy Commissioner of State Tax has issued a letter to the Manager of Axis Bank (the Bankers of the Petitioner) directing the said Bank to pay over a sum of Rs.8,63,18,102/- to the GST Authorities. Considering that the Petitioner is now filing an Appeal before the Appellate Authority and would have to deposit the statutory amount of 10% of the tax demanded (and not the penalty and interest), the letter dated 27th February 2025 be stayed.

3. Having heard the learned counsel appearing on behalf of the Petitioner as well as the learned Addl.G.P., we direct that the Petitioner shall file the Appeal before the Appellate Authority under Section 107 of the CGST Act, 2017 within a period of 4 weeks from today. If the Appeal is filed within the aforesaid period, the same shall be entertained by the Appellate Authority without raising the issue of limitation. It is needless to clarify that the pre-deposit as envisaged under Section 107 of the CGST Act, 2017 will have to be complied with by the Petitioner before the Appeal is entertained.

4. As far as the letter dated 27th February 2025 is concerned, we hereby stay the operation and implementation of the said letter. We say this because now the Petitioner is going to be availing the alternate statutory remedy available to him in law.

5. It is of course needless to clarify that in the event the Appeal is not filed within the stipulated period, then the stay granted to the aforesaid letter shall stand vacated and the GST Authorities are free to proceed against the Petitioner in accordance with law.

6. The Writ Petition is disposed of in the aforesaid terms. However, there shall be no order as to costs.

7. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**

Utkarsh