

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INTERIM APPLICATION NO. 1136 OF 2024

IN

COMPANY PETITION NO. 1 OF 2019

Vijaykumar V. Iyer

...Applicant

IN THE MATTER BETWEEN :

Aditya Birla Idea Payments Bank Ltd.

...Petitioner

Versus

Registrar of Companies (Mumbai)

...Respondent

- Mr. Gaurav Joshi, Senior Counsel a/w Mr. Haabil Vahanvaty and Ms. Roselin Alex i/b Khaitan & Co., for the Applicant.
- Ms. Seema Gupta i/b Ethos Legal Alliance, for Respondent.

CORAM : MANISH PITALE, J.

DATE : 03rd JANUARY, 2025.

P. C. :

1. On 11th October, 2024, this Court issued notice in this application to be served on the Uttar Pradesh GST Authority, so that appropriate order could be passed by this Court. The learned senior counsel appearing for the applicant submits that even before the said order was passed, in the month of August, 2024, the aforesaid Authority had been served by hand and that proof thereof is available.

2. The learned senior counsel appearing for the applicant has also tendered a further additional affidavit of the applicant, stating the details as to

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the manner in which the liability towards GST has been already discharged by the petitioner company. Reliance is placed on Section 128A of the Central Goods and Services Tax Act, 2017, to contend that penalty is not payable and what now remains is only the procedural formality of confirming the waiver of interest and penalty and closing of the proceedings before the Uttar Pradesh GST Authority. The further additional affidavit tendered on behalf of the applicant is taken on record.

3. Since there is no proof of service of notice on Uttar Pradesh GST Authority, issue fresh notice to the said authority, returnable on **27th January, 2025, “High on Board.”**

4. Additionally the applicant is permitted to serve the said authority by way of private service and to file an affidavit of service before the next date of listing.

5. This Court will consider passing appropriate orders on the next date.

(MANISH PITALE, J.)