

# M/S Jitendra Singh Contractor v. State Of U.P. And 2 Others

WRIT TAX No. 1398 of 2023 | 2023-12-14 | Allahabad High Court

Official court-text rendition | Finin2min Judgment Intelligence

Neutral Citation No. - 2023:AHC:237122-DB

Case :- WRIT TAX No. - 1398 of 2023

Petitioner :- M/S Jitendra Singh Contractor Respondent :- State Of U.P. And 2 Others Counsel for Petitioner :- Kedar Nath Kumar,Amit Upadhyay,Vishnu Kesarwani Counsel for Respondent :- CSC

Hon'ble Siddhartha Varma,J. Hon'ble Shekhar B. Saraf,J.

1. Heard learned counsel for the petitioner and Sri Nimai Dass, learned counsel for the Department.
2. This writ petition has been filed challenging the orders passed under Section 17 of the Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as the Act) dated 1.9.2020, 1.9.2020 and 25.11.2020.
3. Learned counsel for the Department, Sri Nimai Dass, states that the petitioner had an efficacious remedy of filing appeal against the impugned orders under Section 107 of the Act. He further states that for the purpose of delay in filing the appeal, he can always take the benefit of Circular No.53 of 2023-C.T., dated 2.11.2023.
4. Learned counsel for the petitioner states that the present writ petition may be dismissed as withdrawn with liberty to the petitioner to approach the appellate forum.
5. The writ petition is, accordingly, dismissed as withdrawn with the aforesaid liberty.

Order Date :- 14.12.2023 Rakesh

(Shekhar B. Saraf, J.) (Siddhartha Varma, J.)

2023-12-15T09:46:39+0530 High Court of Judicature at Allahabad