M/S Gupta Training Company Naveen Galla Mandi Tihar Shahjahanpur v. State Of U.P. And 2 Others

WRIT TAX No. 264 of 2023 | 2023-12-11 | Allahabad High Court

Official court-text rendition | Finin2min Judgment Intelligence

Neutral Citation No. - 2023:AHC:234880

Case :- WRIT TAX No. - 264 of 2023

Petitioner :- M/S Gupta Training Company Naveen Galla Mandi Tihar Shahjahanpur Respondent :- State Of U.P. And 2 Others Counsel for Petitioner :- Rishi Raj Kapoor Counsel for Respondent :- C.S.C.

Heard learned counsel appearing on behalf of parties.

The question of law involved in the present case is whether the Notification No. 53 of 2023-Central Tax issued on November 2, 2023 is applicable to the present writ petitioner.

On a reading of Notification it is patently clear that the persons, who could not file their appeal within the time specified in Sub- section (1) of Section 107 read with Sub-section (4) of Section 107 of Central Goods and Services Tax Act, 2017, shall be able to file their appeal in Form GST APL-01 in accordance with Sub-section (1) of Section 107 of the said Act, on or before 31st day of January, 2024. Certain conditions are provided in the said Notification that are required to be fulfilled by the petitioner.

In light of the above, this writ petition is disposed of with liberty granted to the petitioner to avail the benefit provided under Notification No. 53 of 2023, Central Goods and Services Tax Act, 2017 dated November, 2, 2023.

Order Date :- 11.12.2023 Ashish

2023-12-12T14:34:18+0530 High Court of Judicature at Allahabad