

# Sadhana v. State of U.P. and Another

WRIT TAX No. 237 of 2024 | 2024-03-18 | Allahabad High Court

Official court-text rendition | Finin2min Judgment Intelligence

Neutral Citation No. - 2024:AHC:48553-DB

Court No. - 39 Case :- WRIT TAX No. - 237 of 2024 Petitioner :- Sadhana Respondent :- State of U.P. and Another  
Counsel for Petitioner :- Yashonidhi Shukla Counsel for Respondent :- C.S.C.

Hon'ble Saumitra Dayal Singh,J. Hon'ble Surendra Singh-I,J.

1. Heard Sri Yashonidhi Shukla, learned counsel for the petitioner and Sri Ankur Agarwal, learned Standing Counsel for the State-respondents.
2. Solitary challenge has been raised to the order dated 6.4.2023 passed by the respondent no.2 cancelling the petitioner's registration under the Uttar Pradesh Goods and Services Tax Act, 2017.
3. Besides, the statutory remedies that were available to the petitioner, at present, one year has passed since the impugned order came into existence.
4. Under taxation statutes, that too in respect of registration matters, unexplained delay may remain fatal to the proceedings. Here, facts have been pleaded that the petitioner was not aware of the impugned order. Prima facie Covid-19 circumstances cannot be cited to seek condonation of delay in the present case, where the impugned order itself came to be passed on 6.4.2023.
5. In view of above, we do not find any good ground to offer interference claimed under Article 226 of the Constitution of India.
6. Accordingly, the petition is disposed of leaving it open to the petitioner to avail her statutory remedies available under law.
7. In case, any such appeal is filed, the same may be dealt with and decided on its own merits, in accordance with law, without being prejudiced by any of the observations made by this Court.

Order Date :- 18.3.2024 CS/-

(Surendra Singh-I, J.) (S. D. Singh, J.)

2024-03-20T16:18:57+0530 High Court of Judicature at Allahabad