

Court No. - 39

Case :- WRIT TAX No. - 966 of 2024

Petitioner :- M/S Abdul Rahman & Sons

Respondent :- Union Of India And 4 Others

Counsel for Petitioner :- Ragini Gupta,Rohan Gupta

Counsel for Respondent :- A.S.G.I.,C.S.C.

Hon'ble Saumitra Dayal Singh,J.

Hon'ble Anish Kumar Gupta,J.

1. Heard Sri Sameer Gupta, learned Advocate, holding brief of Sri Rohan Gupta, learned counsel for the petitioner and Sri Ankur Agarwal, learned Standing Counsel for the State-respondents.

2. Submission is, by virtue of Section 6(3) read with Section 107 of the U.P. G.S.T. Act, 2017, no appeal may lie before the Appellate Authority constituted under that Act with reference to the order passed under the I.G.S.T. Act. Referring to the provisions of Section 107 and the provisions of Section 107 of the C.G.S.T. Act, it has been submitted, no order has been passed under the Central Act as may allow for any appeal to arise before the Central Authority.

3. Matter requires consideration.

4. The writ petition is thus entertained.

5. On the merit issue, goods have already been released, consequent to deposit made.

6. Sri Ankur Agarwal, learned Standing Counsel for the State-respondents prays for and is granted four weeks' time to file counter affidavit. The petitioner shall have two weeks thereafter to file rejoinder affidavit.

7. List thereafter.

Order Date :- 1.7.2024

CS/-

(Anish Kumar Gupta, J.) (S.D. Singh, J.)