

Court No. - 35

Case :- WRIT TAX No. - 28 of 2018

Petitioner :- M/S Bharat Iron Store & Another

Respondent :- Union Of India Secy. & 3 Others

Counsel for Petitioner :- J.P. Pandey, Vandeeep Nath

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

Hon'ble Bharati Sapru,J.

Hon'ble Neeraj Tiwari,J.

We have heard Shri J.P. Pandey, learned counsel for the petitioner and Shri C.B. Tripathi, learned Standing Counsel for the respondent.

The petitioner has sought a writ of certiorari to quash the seizure order dated 03.01.2018 passed by the respondent nos.3 and 4. From the record it appears that the E-Way Bill, which has been appended to the petition, it is clear that the E-Way Bill itself was downloaded on 07.01.2017 i.e. four days after the seizure has been made. The penalty order has also been passed on 11.01.2018.

In these circumstances, the petitioner has equally efficacious remedy of filing an appeal against the penalty order under Section 107 of the U.P. GST Act, 2017. It is left open to the petitioner to take recourse to the statutory remedy available to him under the law. We are not inclined to entertain this petition at this stage.

The writ petition is accordingly dismissed.

Order Date :- 12.1.2018

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