

The High Court Of Madhya Pradesh

WP-28392-2019

(MAA POLYPACKS INDUSTRIES (IND) PRIVATE LTD. Vs THE STATE TAX OFFICER AND OTHERS)

Jabalpur, Dated : 08-01-2020

Shri Mukesh Agrawal, Advocate for the petitioner.

Shri Shekhar Sharma, Additional Advocate General for the State.

Heard the learned counsel for the parties.

The petitioner has approached this Court under Article 226 of the Constitution of India claiming the following reliefs :

"7.1 To quash the order dated 25-5-2019 (P/4) passed by the respondent No.1;

7.2 direct the respondent No.1 to release the bank accounts bearing No.35116924025 (current account) and account No.35247603963 (cash credit account), held by them;

7.3 to hold that proviso to sub-sec.(1) to Sec.50 of the GST Act, 2017, inserted vide Finance (No.2) Act, 2019, is clarificatory in nature;

7.4 grant any such relief/reliefs or may pass any such order(s) as this Hon'ble Court deems fit."

The learned counsel for the State has raised a preliminary objection that the order impugned (Annexure-P/4) in the writ petition is appealable.

The learned counsel for the petitioner prays for withdrawal of this writ petition to file an appeal before the appellate authority in accordance with law. He also prayed that the petitioner may be permitted to take all the pleas as have been raised in the present writ petition before the appellate authority.

Accordingly the **writ petition is dismissed as withdrawn** with the liberty to the petitioner to pursue the alternative remedy of appeal and to take all the pleas raised in this petition before the appellate authority in accordance with law.

(AJAY KUMAR MITTAL)
CHIEF JUSTICE

(VIJAY KUMAR SHUKLA)
JUDGE

