<u>Court No. - 7</u>

Case :- WRIT TAX No. - 242 of 2020

Petitioner :- M/S. Manpasand Beverages Ltd., G-1/2, UPSIDC Agro Park, Karkhiyaon, Varanasi through its Authorised Signatory Shri Nitesh Sharma, resident of House No. 61, Ward No. 5, Usmanpur, Chunar, Mirzapur
Respondent :- State Of U.P. Through Secretary, Institutional Finance, U.P. Govt. Lucknow and 2 Other
Counsel for Petitioner :- Shubham Agrawal
Counsel for Respondents :- C.B. Tripathi (Special Counsel)

<u>Hon'ble Biswanath Somadder,J.</u>
<u>Hon'ble Dr. Yogendra Kumar Srivastava,J.</u>

Let the vakalatnama filed in Court today in terms of our order dated 27th February, 2020, be taken on record.

The subject matter of challenge in the instant writ proceeding is an order dated 3rd June, 2019, passed by the Deputy Commissioner, Commercial Tax Office, Sector-21, Varanasi, under section 62 of the Uttar Pradesh Goods and Services Tax Act, 2017.

The writ petition has been filed on 24th February, 2020.

Even if we are to assume that the writ petitioner has approached this Court upon receipt of the impugned order only on December, 2019, the delay of six months, being the date from passing of the impugned order and the date of receipt of the same by the writ petitioner, clearly reflects on the question of bona fides of the writ petitioner.

Be that as it may and in any event, since the order dated 3rd June, 2019, has already been passed by the concerned respondent authority, we do not consider the facts and circumstances of the case to be of such a nature to invoke our extraordinary discretionary jurisdiction of this Court under Article 226 of the Constitution of India.

The writ petition, therefore, is disposed of with the observation that if the writ petitioner has taken steps in respect of the order dated 3rd June, 2019, the concerned respondent authority shall deal with the same in accordance with law.

Order Date :- 03.03.2020
Ravi

(Biswanath Somadder, J.)

(Dr. Y. K. Srivastava, J.)