Court No. - 7

Case :- WRIT TAX No. - 485 of 2018

Petitioner :- M/S Sunil Cement Store
Respondent :- Union of India and 3 others
Counsel for Petitioner :- Aloke Kumar
Counsel for Respondent no.1 :- Anant Kumar Tiwari

Counsel for Respondent nos. 2 to 4 :- C.B. Tripathi

Hon'ble Biswanath Somadder,J.
Hon'ble Ajay Bhanot,J.

Proceedings under section 129(3) of the Uttar Pradesh Goods and Services Tax Act, 2017 have been taken out against the petitioner by the respondent No.4 / Assistant Commissioner, State Tax, Mobile Squad Unit, Ballia. The show cause notice dated 20th March, 2018 initiating the said proceedings requires the petitioner to deposit a bank guarantee equivalent to the amount stipulated therein.

Sri Aloke Kumar, learned counsel on behalf of the petitioner undertakes that the petitioner shall deposit the bank guarantee of the required amount stipulated in the show cause notice dated 20th March, 2018 within three weeks.

In case such bank guarantee is deposited within three weeks from today, the proceedings taken out under section 129(3) of the Uttar Pradesh Goods and Services Tax Act, 2017 shall stand concluded in view of the provisions of section 129(5) of the Uttar Pradesh Goods and Services Tax Act, 2017 and the law laid down by the judgment rendered on 7th February, 2020 by this Court in Writ Tax No. 344 of 2018 (M/s Skipper Limited Vs.

Union of India and 3 others).

It is clarified that in case the petitioner fails to deposit the amount in the stipulated time period, this order shall stand recalled automatically and the authorities shall proceed in accordance with law.

The writ petition stands, accordingly, disposed of.

Order Date :- 3.3.2020
Ashish Tripathi

(Biswanath Somadder,J.)

(Ajay Bhanot,J.)