

**Reserved.**

**Court No. - 38**

**Case :-** WRIT TAX No. - 360 of 2020

**Petitioner :-** M/S Metenere Ltd.

**Respondent :-** Union Of India And Another

**Counsel for Petitioner :-** Anil Prakash Mathur

**Counsel for Respondent :-** A.S.G.I.,B.K.Singh  
Raghuvanshi,Krishna Ji Shukla

**Hon'ble Pankaj Bhatia,J.**

1. Heard Sri A.P. Mathur, counsel for the petitioner, Sri B.K.S. Raghuvansi, counsel for the respondents and perused the record.

2. Petitioner has filed the present writ petition challenging the order passed by the Additional Commissioner GST, Gautam Buddh Nagar being the order dated 27.1.2020 as well as the Appellate Order dated 15.1.2020, whereby the appeal filed by the petitioner has been dismissed. As the Tribunal as provided for under the GST Act has not been constituted and in absence thereof the party cannot be left remediless as such the present petition has been filed.

3. By means of the order dated 1.12.2020, the hearing was concluded and liberty was granted to the parties to file their written arguments on or before 10.12.2020. Although the petitioner has filed written arguments, no written arguments have been filed by the respondents.

4. Facts, in brief, are that the petitioner is engaged in manufacture of lead ingots falling under GST Tariff Chapter Heading No. 7804. They are duly registered under the GST Act. On 6.1.2018 Anti Evasion Department of GST, Greater Noida visited the factory premises of the petitioner for verification of the records.























































