

Court No. - 4

Case :- MISC. BENCH No. - 1489 of 2019

Petitioner :- Harish Sharma

Respondent :- State Of U.P. Thru. Secy. Tax & Registration
Lucknow & Ors.

Counsel for Petitioner :- Yogesh Chandra Srivastava, Sameer
Gupta

Counsel for Respondent :- C.S.C.

Hon'ble Munishwar Nath Bhandari, J.

Hon'ble Vikas Kunvar Srivastav, J.

This writ petition has been filed to challenge the order dated 07.01.2019 passed under Section 130 of the Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as, the Act of 2017). It is apart from the detention order dated 01.12.2018.

The petitioner is having remedy of appeal under Section 107 of the Act of 2017 but without availing it, this writ petition has been filed. It is more so when questions of facts are involved which cannot be addressed by this Court while exercising jurisdiction under Article 226 of the Constitution of India.

In view of the above, the writ petition is ***dismissed***, however with a liberty to the petitioner to avail the remedy of appeal provided under Section 107 of the Act of 2017. The petitioner would make an application for condonation of delay, as he was bonafidely pursuing this petition. In case, an appeal along with an application for condonation of delay is filed, the Appellate Authority is directed to decide it on merit and that too expeditiously.

Order Date :- 2.1.2020

Ashish