(2024) 09 UK CK 0086

In the Uttarakhand High Court

Case No : Writ Petition (M/S) No. 2659 Of 2024

Gaurav Agarwal — APPELLANT

Vs

Superintendent Central Goods And Services Tax — RESPONDENT

Date of Decision : 30-09-2024

Acts Referred:
Central Goods & Services Tax Act, 2017 — Section 107

Citation : (2024) 09 UK CK 0086

Hon'ble Judges : Pankaj Purohit, J

Bench : Single Bench

Advocate : Nishant Mishra, Shobhit Saharia

Final Decision : Dismissed

Judgement

Pankaj Purohit, J

1. Heard learned counsel for the parties.

2. By means of this writ petition, petitioner has challenged the order dated 03.05.2024, passed by the respondent, whereby the GST registration of the petitioner has been cancelled.

3. Learned counsel for the respondent raised a preliminary objection that the order impugned in the present writ petition is appealable and the appeal has been prescribed under Section 107 of the Central Goods & Services Tax Act, 2017 (for short "the Act, 2017").

4. Section 107 of the Act, 2017 is quoted hereinbelow:-

"107. Appeals to Appellate Authority.-(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

(2)………………………………………………….”

5. From perusal of the said Section, it is clear that the order impugned in the writ petition can be challenged by filing an appeal before the Appellate Authority.

6. Accordingly, the writ petition is dismissed in limine. However, petitioner may avail the appropriate remedy as available under the law.