(2024) 09 UK CK 0045

In the Uttarakhand High Court

Case No : Writ Petition (M/S) No. 2473 Of 2024

Ms Pearl Print Pack Pvt. Ltd. — APPELLANT

Vs

Joint Commissioner And Others — RESPONDENT

Date of Decision : 20-09-2024

Acts Referred:

Uttarakhand Goods And Services Tax Act, 2017 — Section 73, 79
Constitution Of India, 1950 — Article 226

Citation : (2024) 09 UK CK 0045

Hon'ble Judges : Pankaj Purohit, J

Bench : Single Bench

Advocate : Rohit Arora, Mohit Maulekhi

Final Decision : Disposed Of

Judgement

Pankaj Purohit, J

1. Petitioner is a company which deals in printing materials. The respondent-Department issued a scrutiny notice under Uttarakhand Goods and Services Tax Act, 2017 (hereinafter referred to as "Act of 2017") but petitioner did not respond to that notice. Consequently, a show-cause notice was issued to the petitioner under Section 73 of the Act of 2017. Petitioner even failed to respond to the show-cause notice and consequently the order under Section 73 of the Act of 2017 was passed by the Proper Officer for creating a demand under Section 79 in form GST DRC 07. The petitioner failed to respondent to the demand order, which resulted into initiation of recovery proceedings from the tax payer-petitioner/company.

2. The petitioner has now challenged the demand order and recovery actions by filing an appeal before the Ist Appellate Authority under the Uttarakhand G.S.T. Act, 2017 i.e., Joint Commissioner (Appeals) Dehradun, but the appeal is still pending and the threat of recovery is still looming upon the petitioner.

3. It is submitted by learned counsel for the petitioner at the time of filing of the

appeal, the petitioner-company has deposited 12.5% of the disputed tax, but instead of staying the recovery of the amount, threat of recovery is looming large on the petitioner.

4. Since the appeal is pending and would be decided by the Appellate Authority, therefore the scope of interference by this Court is minimal and therefore this Court sans to invoke the writ jurisdiction under Article 226 of the Constitution of India. Only this much can be done in the case that the Appellate Authority may be directed to decide the appeal, expeditiously within a period of six months.

5. Learned counsel for the respondent-Department though submitted that there are large numbers of appeals, pending before the Appellate Authority and the appeal would be decided, in accordance to its’ seriatim, which is “filed first, decide first.”

6. Having considered the rival submission of the parties, the writ petition stands disposed-off with a direction that the Appellate Authority shall decided the appeal of the petitioner, expeditiously within a period of not later than six months from the date of production of certified copy of this order.