

Court No. - 32

Case :- WRIT TAX No. - 845 of 2022

Petitioner :- M.S.A. Steel And Alloys Pvt. Ltd.

Respondent :- Assistant Commissioner, Commercial Tax And Another

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- C.S.C.

Hon'ble Mrs. Sunita Agarwal,J.

Hon'ble Vikram D. Chauhan,J.

The written instruction filed today is taken on record.

Heard learned counsel for the petitioner and Sri B.P. Singh Kachhawah, learned Standing Counsel for the State.

The dispute being raised in the present writ petition is with regard to the detention order passed under Section 129(1) of the U.P.G.S.T. Act, 2017 dated 17.5.2022 and the order dated 21.5.2022 passed under Section 129(3) of the Act, 2017.

The dispute being raised herein is with regard to the seizure of goods as also the computation of penalty as per Section 129 of the Act, 2017.

Against the orders impugned, the petitioner herein has a remedy of filing an appeal under Section 107 of the Act, 2017, which is an exhaustive remedy to address all the grievances of the petitioner.

All the submissions made by the learned counsel for the petitioner can very well be considered by the Appellate Authority, in case appeal is filed under the said provision.

Learned counsel for the petitioner states that the petitioner has an apprehension that the Adjudicatory Authority would proceed for sale of goods under Section 129 (6) of the Act, 2017 in case the time taken in filing of the appeal and the decision thereon.

On the instructions received, learned Standing Counsel states that the respondent has agreed to the extent that in case the appeal is filed by the petitioner by complying the conditions of Section 107 of the Act, 2017, the seized goods and the vehicle would not be sold till the disposal of the appeal.

It is an admitted fact of the matter that seized goods are not perishable in nature.

For the aforesaid, though we do not find any good ground to entertain the writ petition but in view of the assertions made hereinabove, the writ petition is **disposed of** with the observations that, in case, the petitioner files an appeal by complying the conditions of Section 107 of the Act, 2017 within a period of three days from today, the Appellate Authority shall decide the appeal strictly in accordance with law, by passing a reasoned and speaking order, preferably within a period of three weeks from the date of filing of the appeal.

The seized goods and the vehicle subject matter of dispute in the present writ petition, shall not be disposed of by the Adjudicatory Authority in view of the undertaking given above.

Order Date :- 23.6.2022

D. Tamang