

Court No. - 2

Case :- WRIT TAX No. - 84 of 2022

Petitioner :- M/S Vishwa Printers And Packages Pvt. Ltd.
Sitapur Road Lko. Thru. Director Vibhash Nand Gupta

Respondent :- Chief Commissioner Goods And Services Tax
And Another

Counsel for Petitioner :- Onkar Pandey

Counsel for Respondent :- Digvijay Nath Dubey,C.S.C.

Hon'ble Devendra Kumar Upadhyaya,J.

Hon'ble Subhash Vidyarthi,J.

Heard learned counsel for the petitioner, Sri Digvijay Nath Dubey, learned counsel representing the respondent No. 1 and Sri Sanjay Sarin, learned Additional Chief Standing Counsel representing the respondent No. 2.

Admittedly, against the order which is under challenge in this writ petition, a statutory remedy of appeal under Section 107 of U.P. Goods and Service Tax Act, 2017 is available and as such, submission of learned counsel for the respondents is that this writ petition ought not be entertained.

On the other hand, learned counsel appearing for the petitioner has submitted that rule of exhaustion of alternative remedy is not absolute and in certain cases specially where principles of natural justice have been violated, the writ petition can be entertained even in the wake of availability of a statutory alternative remedy.

Sri Digvijay Nath Dubey and Sri Sarin, learned counsel representing the respondents have submitted in one chorus that it is not a case where principles of natural justice have been violated rather it is a case where show cause notice was issued, however, the petitioner had not responded.

Without entering into the issue as to whether the show cause notice was served and the petitioner was given opportunity of hearing or not, we are of the considered opinion that the said ground being urged by the learned counsel for the petitioner before us in these proceedings can very well be taken up before the Appellate Authority by preferring appeal under Section 107 of U.P. Goods and Service Tax Act, 2017.

We, are thus are not inclined to entertain this writ petition. We hereby **dispose of** this writ petition with the liberty to the petitioner to file a statutory appeal under Section 107 of U.P.

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Goods and Service Tax Act, 2017 or to take recourse of any other legal remedy available to him. In case any statutory appeal is preferred by the petitioner, the same shall be decided by the Appellate Authority on merit as expeditiously as possible.

Order Date :- 4.5.2022

Renu/-