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**IN THE HIGH COURT OF MADHYA PRADESH
AT JABALPUR**

BEFORE
HON'BLE SHRI JUSTICE SHEEL NAGU
&
HON'BLE SHRI JUSTICE DWARKA DHISH BANSAL
ON THE 18th OF AUGUST, 2022

WRIT PETITION No. 25883 of 2021

Between:-

**M/S BUM BUM CORPORATION THROUGH
PARTNER VIJAY KUMAR CHOURASIYA SARLA
NAGAR ROAD, MAIHAR, DIST.SATNA (MADHYA
PRADESH)**

.....PETITIONER

**(BY SHRI MOHAN SAUSARKAR AND SHRI AYUSH GUPTA -
ADVOCATES)**

AND

- 1. THE STATE OF MADHYA PRADESH THROUGH
SECRETARY FINANCE DEPTT. VALLABH
BHAWAN BHOPAL (MADHYA PRADESH)**
- 2. STATE TAX COMMISSONER UNDER GST ACT
INDORE MOTI MAHAL M.G ROAD INDORE
(MADHYA PRADESH)**
- 3. STATE TAX OFFICER JURISDICTION SATNA II
SATNA DIVISION JABALPUR ZONE (MADHYA
PRADESH)**

.....RESPONDENTS

(BY SHRI DARSHAN SONI - GOVERNEMTN ADVOCATE)

.....
*This petition coming on for admission this day, **JUSTICE SHEEL
NAGU** passed the following:*

ORDER

This petition was initially filed against the show cause notice issued under Section 74 of the GST Act, 2017 dated 15.09.2021 (Annexure-P-4). The

challenge was primarily based on the ground that the same did not inform the petitioner of the exact reasons thereby disabling the petitioner to file an effective reply.

However, in response to the impugned show cause notice Annexure-P-4, reply was submitted vide (Page 54 of the compilation) primarily raising the ground of absence of reasons disabling the petitioner to file a reply.

During pendency of this petition, a fresh show cause dated 24.12.2021 has been issued which is at page 29 of the reply submitted by the respondents on 21.02.2022.

The subsequently issued show cause notice dated 24.12.2021 mentions the reasons behind its issuance and, therefore, the grievance of the petitioner stands satisfied.

If the petitioner has not yet filed any reply to the said show cause notice dated 24.12.2021 issued under Section 74 of M.P.G.S.T Act 2017 in relation to the assessment year 2017-18, then the petitioner is directed to submit a reply to the same within 30 days and with a corresponding direction to the competent Authority to decide it as expeditiously as possible.

If a reply has already been submitted to the subsequently issued show cause notice dated 24.12.2021, then the same shall be considered along with earlier reply (at page 54 of writ petition) and the competent authority i.e. respondent No.3 shall proceed to pass appropriate orders in accordance with law as expeditiously as possible.

With the aforesaid observations, the petition stands disposed off.

(SHEEL NAGU)
JUDGE

(DWARKA DHISH BANSAL)
JUDGE

pb

