

Court No. - 3

Case :- WRIT TAX No. - 287 of 2022

Petitioner :- M/S Nanhey Mal Munna Lal

Respondent :- State Of U.P. And 4 Others

Counsel for Petitioner :- Aditya Pandey

Counsel for Respondent :- C.S.C.,A.S.G.I.

Hon'ble Surya Prakash Kesarwani,J.

Hon'ble Jayant Banerji,J.

Heard learned counsel for the petitioner and learned Standing Counsel for the State-respondents.

Learned counsel for the petitioner states that petitioner is not pressing the Relief Nos.(i) & (ii) of the writ petition, therefore, the writ petition insofar as Relief Nos. (i) & (ii) is concerned, stands dismissed as not pressed. For the rest of the relief, the writ petition is being entertained.

Learned counsel for the petitioner submits that before issuing the impugned notice dated 20.01.2022 under Section 74(1) of the CGST/UPGST Act, 2017 in Form GST DRC 01, the statement as required under Rule 142 (1A) was not submitted by the proper officer to the petitioner. Therefore, on account of non compliance of the provision of Rule 142 (1A), the impugned notice deserves to be quashed.

Learned counsel for the petitioner has referred to relief No. (v) and submits that petitioner cannot be stopped to file returns on the ground of negative ITC.

Learned Standing Counsel prays for and is granted a week's time to obtain instructions or to file counter affidavit.

Put up as a fresh case before the appropriate bench on 15.03.2022.

Order Date :- 8.3.2022

T.S.