



Chief Justice's Court Serial No. 3011
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HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 1077 of 2018

M/S Mongia Steel Limited and another

.....Petitioners

v/s

State of U. P. and others

.....Respondents

Through :- Mr. Ankur Agarwal, Standing Counsel

CORAM : HON'BLE RAJESH BINDAL, CHIEF JUSTICE**HON'BLE J.J. MUNIR, JUDGE****ORDER**

1. Prayer made in the present writ petition is for quashing of the proceedings initiated in pursuance of the notice dated February 13, 2018, by which the vehicle carrying goods was detained. Prayer has also been made to conclude the proceedings initiated for refund of amount of tax deposited by the petitioner before passing any order.

2. The stand taken in the counter affidavit filed by the respondents is that the petitioner had failed to furnish any explanation. The proceedings initiated were concluded by passing of the order under Section 129(3) of the U.P. Goods and Services Tax Act, 2017 on February 18, 2018. Against the order so passed, the petitioner had remedy to appeal under Section 107 of the U.P. Goods and Services Tax Act, 2017.

3. Considering the aforesaid facts, in our opinion, nothing survives in the present petition at this stage as the order having been passed against the petitioner way back on February 18, 2018, the petitioner had

appropriate remedy to challenge the same by filing appeal.

4. Once demand has been raised against the petitioner after passing of the order by the competent Authority, no question arises for refund of the amount unless the order is set aside.

5. In view of the aforesaid, the present petition is dismissed.

(J.J. Munir)
Judge

(Rajesh Bindal)
Chief Justice

Allahabad
05.01.2023
Deepak/Ishan

Whether the order is speaking : Yes/No

Whether the order is reportable : Yes/No