

(2024) 11 UK CK 0112

Uttarakhand High Court

Case No: Writ Petition Miscellaneous Single No. 2263 Of 2023

Arora Automobiles

APPELLANT

Vs

Commissioner State Goods And
Services Tax Commissionerate

RESPONDENT

Date of Decision: Nov. 13, 2024

Acts Referred:

- Uttarakhand Goods And Services Tax Act, 2017 - Section 107

Hon'ble Judges: Pankaj Purohit, J

Bench: Single Bench

Advocate: Tarun Pande, Mohit Maulakhi

Final Decision: Disposed Of

Judgement

Pankaj Purohit, J

1. Learned counsel for the petitioner candidly submits that an appeal against impugned order dated 17.05.2022 has been filed before respondent no.3

under Section 107 of U.K. G.S.T. Act, 2017.

2. An innocuous prayer has been made by learned counsel for the petitioner that the writ petition was filed when there was some interim order

operating in a pending Special Appeal No.246 of 2022, therefore, petitioner has moved this Court by filing the present writ petition.

3. Now the special appeal has been disposed-off and the appeal is pending before respondent no.3 and petitioner wants his appeal to be expedited.

4. In view of the statement made by learned counsel for the petitioner that the appeal against the impugned order is already pending before the

Appellate Authority-respondent no.3, there is no point in keeping the writ petition pending before this Court.

5. Accordingly writ petition is disposed-off with a direction to Appellate Authority-respondent no.3 to decide the Appeal No.246 of 2022 dated

02.06.2022 of the petitioner, expeditiously, not later than six months, from the date of production of certified copy of this order.