

Court No. - 7

Case :- WRIT TAX No. - 2831 of 2025

Petitioner :- M/S Bindal Smelting Private Limited

Respondent :- The Commissioner And 2 Others

Counsel for Petitioner :- Aanya Verma,Alok Saxena

Counsel for Respondent :- C.S.C.

Hon'ble Piyush Agrawal,J.

Heard learned counsel for the petitioner and learned Additional Chief Standing Counsel for the respondents.

The present writ petition has been filed against the orders dated 24.12.2024 passed by respondent no. 2 and the order dated 27.7.2022 passed by respondent no. 3.

Learned counsel for the petitioner submits that business premises of the petitioner was surveyed on 14.3.2022 in which allegedly, excess stock was found and on the said premise, the proceeding under Section 130 read with section 122 of GST Act was initiated instead of the proceeding under Section 74 of GST Act, against which the petitioner preferred an appeal, which has been partly allowed.

In support of his submission, learned counsel for the petitioner has relied upon the judgment of this Court in the case of **M/s Gopal Trading Company Vs. State of UP (Neutral Citation No. 2025:AHC:73498)**.

Matter requires consideration.

Notice on behalf of respondents has been accepted by Chief Standing Counsel.

Respondents are granted six weeks' time to file counter affidavit. Rejoinder, if any, may be filed within one week.

List thereafter.

Till the next date of listing, no coercive action shall be taken against the petitioner provided the petitioner deposits 10 % of the remaining amount of tax liability within a period of 15 days from today.

Order Date :- 18.7.2025

Rahul Dwivedi/-