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HIGH COURT OF JUDICATURE AT ALLAHABAD

?Court No. - 29

Case :- WRIT TAX No. - 235 of 2019

Petitioner :- M/S Systematic Conscom Ltd.

Respondent :- State Of U.P. And 2 Others

Counsel for Petitioner :- Nikhil Agrawal

Counsel for Respondent :- C.S.C.

Hon'ble Pankaj Mithal,J.

Hon'ble Saumitra Dayal Singh,J.

Heard Sri Nikhil Agrawal, learned counsel for the petitioner and Sri CB. Tripathi for the respondents.

The writ petition is directed against the order passed under Section 73 (9) of the U.P. GST Act, 2017 dated 21.1.2015 by the Deputy Commissioner, Commercial Tax, NOIDA and the consequential order of penalty and interest thereof.

The aforesaid order is appellable under Section 107 of the U.P. GST Act.

In view of the above statutory provision for appeal we are not inclined to entertain the petition at all.

Sri Agrawal submits that a pure legal question is involved and therefore the petitioner should not be relegated to the remedy of appeal.

In appeal question of fact as well as law both can be considered and decided. Therefore, even if question of law is arising and there may not be any dispute of fact, still it is not proper for us to allow the petitioner to by pass the statutory remedy.

Accordingly, the appeal is dismissed on the ground of alternate remedy.

Order Date :- 1.3.2019

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