



W.P.No.25281 of 2022
and
W.M.P.No.24243 of 2022



ABDUL QUDDHOSE.J.,

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The issue involved in this Writ Petition is whether this Court is having the powers under Article 226 of the Constitution of India to condone the delay in respect of the period prescribed under Section 107 of the GST Act, 2017.

2. The very same issue was referred to a Division Bench of this Court by its earlier order dated 23.01.2023 in W.P.No.30542 of 2022, etc., batch in view of the conflicting decisions rendered by two Honourable Judges of this Court by orders dated 16.11.2022 and 07.12.2022. Therefore, this Writ Petition is also referred to the Division Bench along with those batch of Writ Petitions.

02.02.2023