

**Court No. - 39**

**Case :-** WRIT TAX No. - 1367 of 2023

**Petitioner :-** M/S Amarnath Trading Company

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

**Counsel for Petitioner :-** Praveen Kumar

**Counsel for Respondent :-** C.S.C.

**Hon'ble Saumitra Dayal Singh,J.**

**Hon'ble Manjive Shukla,J.**

1. Heard Shri Praveen Kumar, learned counsel for the petitioner and Shri Nimai Das, learned Additional Chief Standing Counsel for the State.

2. Challenge has been raised to the order dated 10.10.2023 passed by respondent no.3/Assistant Commissioner (Special Investigation Branch), State Tax, Range-B, Ghaziabad whereby the said authority has blocked ITC of value Rs. 53,61,832/- in exercise of his power under Rule 86A of Uttar Pradesh Goods and Services Tax Rules, 2017.

3. The only reason to block ITC is the satisfaction recorded by the respondent no.3 that the said ITC was not genuine since the supplier/selling dealer - M/s Pushpendra Singh was found to be non-existent at his disclosed place of business, at District Hapur.

4. Perusal of Annexure no.7 to the writ petition clearly indicates that the said M/s Pushpendra Singh had applied for amendment of core field in registration particulars, including as to the place of business - to be amended and changed from Hapur to Ghaziabad. That change was applied for on 06.10.2023 i.e. four days prior to the impugned communication. On 31.10.2023, GSTN recorded that change and issued due communication to M/s Pushpendra

Singh to record the change of address of his principal place of business from Hapur to Ghaziabad. At present, it does appear, for reason of time consumed in processing the application dated 06.10.2023, that change of address of M/s Pushpendra Singh may not have been known to the respondent no.3 when he passed the order dated 10.10.2023.

5. In view of such facts, since the order dated 10.10.2023 is wholly *ex-parte*, no useful purpose would be served in keeping the present petition pending or calling for counter affidavit at this stage.

6. Accordingly, the writ petition is **disposed of** with the direction, subject to the petitioner filing an application before respondent no.3/Assistant Commissioner (Special Investigation Branch), State Tax, Range-B, Ghaziabad to recall the order dated 10.10.2023 for the facts and reasons noted above, the said respondent shall verify the correct facts from the GSTN and pass appropriate and reasoned order within a period of one week from the date of filing that application.

**Order Date :- 11.1.2024**  
Prakhar

**(Manjive Shukla, J.)      (S.D. Singh, J.)**