

Court No. - 39

Case :- WRIT TAX No. - 1372 of 2023

Petitioner :- M/S House Of Engineering And Solutions Pvt. Ltd.

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

Counsel for Petitioner :- Praveen Kumar

Counsel for Respondent :- CSC

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. 76,43,796/- in exercise of his power under Rule 86A of Uttar Pradesh Goods and Services Tax Rules, 2017.

3. On similar facts, by a separate order passed today (11.1.2024) in **Writ Tax No. 1367 of 2023 (M/s Amarnath Trading Company vs State of U.P. & 2 Ors.)**, we have disposed of that writ petition.

4. For the reasons contained in that order, the present writ petition is also **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 in *Writ Tax No. 1367 of 2023*, 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.)