

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**  
**R/SPECIAL CIVIL APPLICATION NO. 2739 of 2020**

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M/S NAV NIRMAN CON SPECIALTIES PVT. LTD.  
Versus  
UNION OF INDIA

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Appearance:  
MR.AVINASH PODDAR(9761) for the Petitioner(s) No. 1,2  
for the Respondent(s) No. 1,2,3,4,5,6

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CORAM: HONOURABLE MR.JUSTICE J.B.PARDIWALA  
and  
HONOURABLE MR. JUSTICE BHARGAV D. KARIA

Date : 06/02/2020

**ORAL ORDER**  
**(PER : HONOURABLE MR.JUSTICE J.B.PARDIWALA)**

1. The writ-applicant has filed an undertaking before us stating as under:-

*"1. The Form GSTR 3B is not filed for the period from May 2018 till December 2019. The reason for non filing of Form GSTR 3B was the financial stress due to past losses of the company.*

*2. The Form GSTR 3B cannot be uploaded without payment of tax and hence the forms for the period May 2018 to December 2019 is yet to be uploaded.*

*3. As per the GSTN unless all the Forms for earlier period are furnished, forms of new period cannot be uploaded.*

*4. The petitioner states that as per the Annexure-H of the petition the net tax liability payable (Net of ITC) for the period May 2018 till December 2019 is as under:*

May 2018 – March 2019	Rs.23,89,869/-
April 2019 – December 2019	Rs.18,73,162/-
<b>Total</b>	<b>Rs.42,63,031/-</b>

5. *The petitioner hereby undertakes to pay the above liability as under:*

On or before 29 <sup>th</sup> February 2020	Rs.5,63,031/-
On or before 31 <sup>st</sup> March 2020	Rs.4,00,000/-
Monthly from April onwards (11 installments of Rs.3,00,000/- each)	Rs.33,00,000/-
<b>Total</b>	<b>Rs.42,63,031/-</b>

2. The undertaking on oath is ordered to be taken on record.

3. In view of the undertaking referred to above, let **NOTICE** be issued to the respondents returnable on **05.03.2020**.

4. By the next returnable date i.e. 05.03.2020, the writ-applicant is directed to deposit an amount of Rs.42,63,031/- in terms of his under on oath referred to above.

Direct service is permitted.

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(J. B. PARDIWALA, J)

(BHARGAV D. KARIA, J)

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