HON'BLE SRI JUSTICE SANJAY KUMAR
AND
HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION No.23030 of 2018

ORDER: (Per Hon'ble Sri Justice Sanjay Kumar)

The grievance of the petitioner company arises under the regime of the Goods and Services Tax Act, 2017, and, more particularly, the process of migration of the petitioner company under Section 139 thereof read with Rule 24 of the Rules framed thereunder.

The petitioner company was earlier governed by the regime under the Andhra Pradesh Value Added Tax Act, 2005. According to it, its registration number thereunder was linked with the Permanent Account Number of its Chief Hospital Administrator. After the new enactment came into force, the petitioner company obtained a fresh registration number linked to its Permanent Account Number. However, owing to the discrepancy of its earlier registration being linked with the Permanent Account Number of its Administrator, there appears to be some difficulty in the migration of the petitioner company. It also appears that there are certain input credits available, which require to be brought forward under the new regime, but owing to the aforestated discrepancy, the petitioner company is not in a position to do so. The petitioner company made a detailed representation in this regard on 14.06.2018 to the Commissioner of Goods and Services Tax, Kurnool-III, the first respondent herein. More particularly, towards the concluding portion of its representation, the petitioner company stated as follows:

> "In view of the foregoing facts, the company would be obliged if the new GSTIN allotted be made applicable from 1st July 2017 onwards and permit to report all the inward and

outward supply transactions for the period 1st July 2017 till the grant of new registration."

The grievance presently aired before this Court is that the first respondent has not chosen to consider the petitioner company's representation.

There are bound to be hiccups in the implementation of a new enactment and processing the migration from the old regime to the new one. The authorities concerned must therefore be sensitive to such glitches and come to the aid of those facing difficulties. The grievance of the petitioner company, *prima facie,* appears to be genuine. It is therefore for the authorities under the new regime to iron out such difficulties.

The writ petition is accordingly disposed of directing the first respondent to consider the petitioner company's representation dated 14.06.2018 and take appropriate action in the matter. This exercise shall be completed expeditiously and, in any event, not later than two weeks from the date of receipt of a copy of this order. Pending consideration of this representation, the authorities shall not initiate any coercive measures in relation to the subject matter thereof.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

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SANJAY KUMAR, J

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T.AMARNATH GOUD, J

Dt: 30.07.2018.
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