IN THE HIGH COURT OF JUDICATURE AT HYDERABAD FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

HON’BLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

HON’BLE MS. JUSTICE J. UMA DEVI

<u>Writ Petition No.43176 of 2018</u>

<u>Between:</u>

A.P. Tax Practitioners and Consultants Association,
Flat No.202, M.M. Heights, 3/3, Vikas Nagar,
Guntur, Andhra Pradesh, represented by its President,
Sri A.V.S. Krishna Mohan, S/o A. Srinivasa Rao
and another

… Petitioner

Vs.

The Union of India, represented by its Secretary,
Ministry of Finance, New Delhi and 2 others

… Respondents

Counsel for the Petitioner : Mr. M.V.K. Murthy, Sr. counsel

Counsel for Respondents : Mr. B. Narasimha Sarma

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AND
HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No.43176 of 2018

ORDER: *(per V. Ramasubramanaian, J)*

The petitioners have come up with the above writ petition seeking a mandamus to direct the 2nd respondent to consider the representation of the first petitioner dated 24-10-2018 seeking extension of time for the dealers to submit GSTR-3B and GSTR-1 statutory returns under the Central and State Goods and Services Tax Act, 2017.

2. Heard Mr. M.V.K. Murthy, learned counsel for the petitioners. Mr. B. Narasimha Sarma, learned senior standing counsel, takes notice for respondents 2 and 3.

3. The first petitioner is an Association of Tax Consultants and Tax Practitioners in the State of Andhra Pradesh. The second petitioner is a dealer.

4. It is common knowledge that the District of Srikakulam was devastated by Titli Cyclone, in the month of October, 2018. Therefore, the establishments, which happened to be dealers, got paralyzed and the industry came to a stand still. As a consequence, the dealers in the District were not able to file the returns within the time stipulated.

5. Since all the dealers of the District cannot independently make out a grievance, the Association of the Tax Practitioners and

Consultants of Andhra Pradesh, made a representation dated 24-10-2018 to the 2nd respondent seeking general amnesty, for all the dealers of the District. Since the representation has not so far been considered, the petitioners are before this court.

6. Generally, a writ petition by an Association of Tax Practitioners and Tax Consultants may not be maintainable. But in cases of this nature where all the dealers in a particular locality are affected by natural calamity, it is not possible to expect all of them individually or collectively to come to court. Since the cause taken up by the first petitioner is a common cause, there can be no impediment for the maintainability of the writ petition. The petitioners are not seeking any individual reliefs. They are only seeking a collective relief.

7. Considering the limited nature of the prayer, the writ petition is disposed of directing the 2nd respondent to consider the representation of the first petitioner dated 24-10-2018 and take appropriate action, in accordance with law, within a period of four weeks, considering the fact that the situation on hand warrants a sympathetic consideration. There shall be no order as to costs.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 28-11-2018
Ksn