**HIGH COURT OF CHHATTISGARH, BILASPUR**

**WPT No. 7 of 2019**

1. GTL Infrastructure Limited, a Company Registered Under Companies Act, 1956 Having Its Registered Office At Global Vision, Electronic Sadan - II, MIDC TTC Industrial Area, Mahape, Navi Mumbai, Maharshtra Through Its Manager Finance And Accounts MP AND CG Mr. Naveen Agrawal Aged About 40 Years S/o Shri N.L. Agrawal, R/o 63 Flower City, Baghmulia, Bhopal Madhya Pradesh

**---- Petitioner**

**Versus**

1. The State of Chhattisgarh Through Learned Special Secretary Commercial Tax-GST Department Mahanadi Bhawan, Atal Nagar Raipur Chhattisgarh
2. The Learned Assistant Commissioner Of State Tax Raipur-6, Head Office Commercial Tax-GST Department, North Block, Sector-19, Atal Nagar, Raipur Chhattisgarh
3. The Learned Commissioner of State Tax Head Officer Commercial Tax-Gst Department, North Block, Sector -19, Atal Nagar, Raipur Chhattisgarh
4. The Learned Additional Commissioner Of Central Gst And Central Excise Gst Bhawan, Dhamtari Road, Takarapara, Raipur Chhattisgarh.
5. Union Of India Through Secretary, Ministry Of Finance (Department Of Revenue), North Block, New Delhi 110001.
6. GSTN (Goods And Service Tax Network) Through Its CEO, East Wing, Worldmark 1, 4th Floor, Tower B, Aerocity, New Delhi - 110037,

**---- Respondents**

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| For Petitioner | : | Shri Pravin Tulsyan, Advocate |
| For Respondent/State | : | Shri Rahul Jha, GA |
| For Respondents No.4 | : | Shri Maneesh Sharma, Advocate |
| For Respondent No.5/UOI | : | Shri B. Gopa Kumar, ASG |

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**Hon'ble Shri Justice Goutam Bhaduri**

**Order On Board**

**13/05/2019**

1. Heard.

2. The present petition has been filed for the reason that the petitioner has initially filed the GST Return-3 for the month of July wherein the service tax liability was shown as Rs.33,88,979/- instead of Rs.3,88,979/-. It was stated that the said mistake was made due to inadvertence as in the subsequent GST R-1, the tax liability was shown as Rs.3,88,979/-. It is stated that since there was a discrepancy of tax liability in respect of the State and Centre, the subsequent return could not be filed, which eventually resulted into cancellation of registration.

3. Learned counsel for the petitioner submits that though the taxes are being paid, but the petitioner is unable to pay the tax due to cancellation of his registration. It is stated that until & unless the registration is restored, the return cannot be filed. He would further submit that the petitioner may be allowed to pay the amount of tax liability dues amounting to Rs.30 Lakhs under protest and the registration may be restored so that timely the petitioner can carryout the business by restoration of the registration.

4. Perused the documents. Considering the same and also considering the prayer made by the petitioner that at this stage he submits that he may be allowed to deposit the difference amount of tax under protest as also file an application for consideration which may be decided and the registration may be restored so that timely the return can be filed and the petitioner can continue with the business. Taking into such fact since the petitioner is fair to deposit the difference amount under protest, it is directed that the petitioner may deposit the difference of tax amount under protest within a period of two weeks before respondents No.2 & 3 then in such case, petitioner's application for re-registration may be considered within a further period of two weeks keeping in view the factual aspect which has happened in this case. It is further directed

that the amount so deposited shall be subject to the order which may be passed by respondent No.2.

5. with the aforesaid observation, the writ petition stands disposed of.

Sd/-

Goutam Bhaduri
Judge

Rao/Ashu