NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

REVP No. 85 of 2018

1. State Of Chhattisgarh Through The Secretary Government Of Chhattisgarh, Commercial Tax Department Mahanadi Bhawan Mnatralaya Naya Raipur Chhattisgarh. (The Applicant No. 1 Was Not A Party Before The Honble High Court But Has Been Impleaded As Applicant No. 1 In The Instant Case As The Proper Course Is To Implead The State Through The Secretary Of The Concerned Department), District : Raipur, Chhattisgarh
2. Commissioner , State Tax, Goods And Service Tax, Raipur Civil Lines Near Raj Bhawan Raipur Chhattisgarh. Respondent No. 6
3. The Assistant Commissioner , State Tax, Goods And Service Tax, Korba Nagar Nigam Korba Chhattisgarh. Respondent No. 7

---- Petitioners

Versus

1. M/s Bharat Aluminium Commissioner Ltd., A Company Incorporated Under The Companies Act, 1956, Having Its Registered Office At Aluminium Sadan Core 6, Scope Office Complex, 7 Lodhi Road, New Delhi 110003 And Plant At Post Office Balco Nagar, Korba 495684 Chhattisgarh Through Its Authorized Signatory Gaurav Saini Manager (Legal) Petitioner No. 1, Chhattisgarh
2. Union Of India, Through The Joint Secretary (Revenue) Ministry Of Finance , Department Of Revenue Room No. 46, North Block New Delhi - 110001 Respondent No. 1, District : New Delhi, Delhi
3. The Gst Council , Through The Additional Secretary, Gst Council Secretariat 5th Floor, Tower II, Jeevan Bharti Building Janpath Road, Connaught Place New Delhi - 110001 Respondent No. 2, District : New Delhi, Delhi
4. The Central Board Of Excise And Customs , Ministry Of Finance , Government Of India, North Block, New Delhi 110001 Respondent No. 3, District : New Delhi, Delhi
5. Commissioner Of Central Tax , Goods And Services Tax, Central Gst Bhawan Dhamtari Road, Tikrapara, Raipur Chhattisgarh. Respondent No.4, District : Raipur, Chhattisgarh
6. Assistant Commissioner , Central Tax, Goods And Service Tax, Korba, Plot No. 5, Nidhi Biz, Transport Nagar, Korba Chhattisgarh.

---Respondents

For State/petitioner	:	Mr. Jitendra Pali, Dy. A. G.
For Respondent No. 1	:	Mr. Sachin Singh Rajput, Advocate
For Respondent No. 4 to 6	:	Mr. Manish Sharma, Advocate
For union of India	:	Mr. R.K. Gupta, Advocate

Hon'ble Shri Justice P. Sam Koshy
Order on Board

03/05/2019

1. The present review petition was preferred by the state seeking review of the order dated 22.02.2018 passed in WPT No. 33 of 2018. The operative part of the order against which the review has been sought is reproduced as under:-

> Accordingly, it is ordered that the respondents shall reopen the Portal within two weeks from receiving the copy of this order. In the event, if they do not do so, they will entertain the application of the petitioner manually and pass orders on it after due verification of the credit as claimed by the petitioner. They shall also ensure that the petitioner is allowed to pay its taxes on a regular electronic system also, which is being maintained for use of the credit likely to be considered for the petitioner".

2. The counsel appearing for the respondent establishment on the previous date of hearing i.e. 26.04.2019, he had submitted that GST Council has since permitted opening of Portal for submission of return. The petitioners availing the said facility had already submitted their return.

3. It was further contended that even before the GST Council permitting for opening of the Portal, the petitioners had submitted return physically and which the Central Government is also processing. The state Counsel was directed to seek instructions in this regard.

4. Counsel appearing for the state submitted that there is no dispute so far as the submissions made by the counsel for the respondents so far as receiving the permission opening the Portal for submission of return is concerned. He submits that the State was infact aggrieved

only by the second part of the order in the writ petition that is in the event, if the Portal is not open, the respondent establishment would be entitled for submission of the return manually or physically.

5. That on due verification, this part of the order now in the light of the GST Council granting permission to open the Portal becomes redundant for the reason that the basic grievance of the petitioners establishment was of not being able to submit the return online at the Portal because of some technical error which led to the writ petition, being allowed and disposed of.

6. Since, The GST Council itself have now permitted opening of the Portal and the state on the opening of the portal having submitted the return, the whole issue has since been redressed.

7. Accordingly, the review petition becomes infructuous and the same stands disposed of accordingly.

Sd/-
(P. Sam Koshy)
Judge

jyoti