

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Petition (T) No. 130 of 2019**

Dadhichi Iron And Steel Pvt. Ltd. Through Miss Jyoti Sharma D/o Shri Deepak Kumar Sharma, Aged About 28 Years, R/o A-19, Sector Shankar Nagar Raipur, District Raipur, Chhattisgarh. Branch Head Dadhichi Iron Steel Private Limited As 17 And 18 Transport Nagar Bilaspur Road Rawa Bhanta, Near Banjari Mandir, 492001, Chhattisgarh

---- **Petitioner****Versus**

1. Chhattisgarh GST Through Commissioner, Commercial, Tax GST Department, North Block, Sector-19, Atal Nagar, Raipur, Chhattisgarh
2. Assistant Commissioner, Office Of Commissioner, State Tax (SGST), Division IV, Raipur, District Raipur, Chhattisgarh

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For Petitioner	:	Mr. Bhisma Ahluwalia, Advocate
For State	:	Mr. Ayaz Naved, Govt. Advocate

Hon'ble Shri Justice P. Sam Koshy**Order On Board****22.10.2019**

1. The reason for filing of the present writ petition is the issuance of letter dated 16.09.2019 Annexure P-1 by the respondent no.2 whereby the respondents have blocked the operation of the credit account for availing the Input Tax Credit so far as the petitioner establishment is concerned.
2. The contention of the counsel for the petitioner is that the only ground

for blocking the credit account of the petitioner is that the petitioner has been doing business with a non-existing entity i.e. M/s Jai Bharat Enterprises which has a GSTIN/UIN-23AROPR6237P1ZZ. Counsel for the petitioner drew the attention of this Court to certain information which has been downloaded by the petitioner from the portal of the respondents themselves which shows that the said M/s Jai Bharat Enterprises is a registered body under the respondents and is paying taxes also to the respondents. Therefore, the issuance of Annexure P-1 is contrary to their own record.

3. Given the aforesaid facts and circumstances of the case, this Court is of the opinion that no fruitful purpose would be served in keeping the writ petition pending, rather ends of justice would meet if the writ petition is disposed of with a direction to the petitioner to file a representation/objection before the respondent no.2 in respect of the contention that it has raised in the present writ petition particularly in respect of the existence of M/s Jay Bharat Enterprises within 3 days from the date of receipt of copy of this order. The respondent no.2 in turn is directed to decide the representation/objection of the petitioner by 10th of November, 2019 so as to avoid any inconvenience to the petitioner in filing the return which has to be done by the 20th of November, 2019.
4. With the aforesaid observation and direction, the writ petition stands disposed of.

Sd/-
P. Sam Koshy
Judge