

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.12.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.15467 of 2020

Dell International Services India Private Limited
(Represented by its authorized representative)
C/o YCH Logistics India Private Limited,
Plot No D- VI DTA unit SIPCOT HITECH SEZ Phase, II,
Srimangadu Village, Sriperumbudur Taluk,
Kanchipuram, Tamil Nadu, 602 105.

..Petitioner

Vs

1. Union of India
Represented by its Secretary
Department of Revenue, Ministry of Finance
128-A/ North Block New Delhi.
2. Central Board of Indirect Taxes and Customs
Through its Chairman
North Block New Delhi- 110 001.
3. Goods and Services Tax Council
5th Floor Tower II Jeevan Bharti Building
Janpath Road Connaught Place
New Delhi- 110 001.
4. State of Tamil Nadu
Represented by its Government Pleader
High Court of Madras.
5. Commissioner
Goods and Services Tax Commissionerate
Chennai Commissionerate,
Greens Road, Annex Building, Chennai- 6.
6. Goods and Services Tax Network
4th Floor East Wing World Mark-1
Aerocity New Delhi- 110 037.
7. Assistant Commissioner
Sriperumbudur Circle
No.4/109 CT Building, Bangalore High Road
Varadharajapuram, Nazarpet
Poonamallee- 603 108.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus, to direct the 7th Respondent to dispose off the letter dated 18.06.2020 seeking permission to rectify GSTR-3B for the months from July 2017 till date.

For Petitioner : Mr.A.Lawrence
For Respondents : Mr.Ramachandramoorthy,
Standing Counsel R1, R3 & R6
Mr.Swarnavel for R4, R5 & R7
Government Advocate

O R D E R

Learned counsel for the petitioner has filed a memo under cover of email dated 04.12.2020 upon instructions from the petitioner reading thus,

- '1.The Petitioner filed the Form GST TRAN-1 on 27.12.2017 declaring carried forward credit of Rs.82,91,19,712/- in terms of Section 140(1) and (3) of the CGST Act, 2017.
- 2.The Petitioner filed periodical return in Form GSTR 3B for the period July 2017 to November 2017 wherein Petitioner discharged output liability of Rs.86,96,78,402/- in cash out of their total output liability of Rs.3,06,54,78,517/-.
- 3.The Petitioner had filed letter and an e-mail dated 18.06.2020 addressed to the Respondent No.7, seeking permission to revise the returns in GSTR-3B for the period from July 2017 onwards to enable them to utilize the credit carried forward through GST TRAN-1 from July 2017 onwards and thereafter file the revised GSTR-3B based on the re-casted liabilities.
- 4.No response was forthcoming to the said Letter dated 18.06.2020. Aggrieved, the Petitioner filed the instant Writ Petition No.15467/2020 praying for a Writ of Mandamus to be issued to the Respondent No.7 to respond to the Petitioner's Representation dated 18.06.2020.
- 5.The said WP No.15467/2020 was listed for hearing on 29.10.2020. Subsequently, the Petitioner received e-mail dated 03.11.2020 containing a copy of Intimation dated 30.09.2020 which summarily dismissed the Petitioner's representation dated 18.06.2020. Considering this, the prayer in the instant WP.No.15467/2020 has become infructuous. WP No.15467/2020 with liberty to file a fresh Writ Petition against the Intimation dated 30.09.2020 and thus render justice.'

2. In the light of the aforesaid, this Writ Petition is dismissed as withdrawn. Liberty is granted to the petitioner to challenge the order dated 30.09.2020 in accordance with law. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

- 1 The Union of India
Represented by its Secretary
Department of Revenue, Ministry of Finance
128-A/ North Block New Delhi.
- 2 The Central Board of Indirect Taxes and Customs
Through its Chairman
North Block New Delhi- 110 001.
- 3 The Goods and Services Tax Council
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Poonamallee- 603 108.

+1cc to M/s.Lakshmikumar, Advocate, S.R.No.39347

+1cc to the Special Government Pleader(Taxes), S.R.No.39207

+1cc to M/s.C.V.Ramachandramurthy, Advocate in Sr.39260

W.P.No.15467 of 2020

RP(CO)

RV(31/12/2020)