



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.09.2020

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP(MD)No.10180 of 2020

M/s.Thangaraaj General Store
Rep.by its Proprietor,
T.Thangamani

... Petitioner

Vs.

1.The Joint Commissioner (ST),
Commercial Tax Building,
2nd Floor, Prough Road, Erode - 638 001.

2.The Deputy Commissioner (CT),
Commercial Tax Building,
North Pradhakshnam Road,
Karur - 639 001.

3.The Assistant Commissioner
(South/Nodal Officer),
Commercial Tax Building,
North Pradhakshnam Road,
Karur - 639 001.

4.The Nodal Officer,
Office of the Commissioner of
Commercial Taxes,
Computer Centre, PAPJM Building,
4th Floor, Greems Road,
Chennai - 600 006.

... Respondents

(4th Respondent is suo motu impleaded
vide court order dated 03.09.2020)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue WRIT OF MANDAMUS directing the 3rd respondent to rectify the error occurred in the particulars of GSTIN number in Reg.No.33AGWPT4386L1ZD dated 26.06.2017 of M/s.Thangaraaj General Store and accept the accounts with claim of input credits without imposing any late fee, penalty and interest and pass such further or other orders.



For Petitioner : Mr.K.Balasubramani
For Respondents : Mrs.J.Padmavathidevi
Special Government Pleader

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O R D E R

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondents.

2.The petitioner was registered as an assessee under the second respondent. Following the introduction of GST, the petitioner had to migrate from VAT tax mode to GST mode. But, it appears that during such migration, an error had crept in. Though the petitioner had been registered under the new mode, his business address has been erroneously shown. As a result, the petitioner is not able to open the web portal and operate it. Therefore, the petitioner lodged a complaint. Now, the petitioner has been directed by the third respondent to approach the concerned Nodal Officer.

3.The petitioner's counsel states that the third respondent was wrongly mentioned as Nodal Officer. Therefore, the fourth respondent is suo motu impleaded in this writ petition. The learned Special Government Pleader on instructions submitted that the newly impleaded fourth respondent will dispose of the petitioner's representation within a period of three weeks from the date of receipt of a copy of this order.

4.Recording the said undertaking, the Nodal Officer/fourth respondent is directed to dispose of the representation submitted by the petitioner within a period of three weeks from the date of receipt of a copy of this order. This writ petition is disposed of accordingly. No costs.

Sd/-

Assistant Registrar(Writs)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

skm

To:

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scr(CO)

TR(10.09.2020) 3P 5C