

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.14530 of 2020

M/s.Sugan Lifestyle

Represented by it's Partner

S.Kishan Kumar

81, Thirumalai Pillai Road, T.Nagar,  
Chennai-600 017.

... Petitioner

Vs

1.Assistant Commissioner of GST & CE  
Triplicane Division,  
Chennai North Commissionerate,  
No.26/1, Mahathma Gandhi Road,  
Nungambakkam, Chennai-34.

2.Principal Commissioner of GST & CE  
Chennai North Commissionerate,  
No.26/1, Mahathma Gandhi Road,  
Nungambakkam, Chennai-34.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Mandamus to direct the Respondents to allow the Petitioner to File Form GST TRAN-2 and consequently allow the Petitioner to claim input tax credit totalling to Rs.3,08,753/- on goods held in stock in relation to which invoices/duty paying documents are not available.

For Petitioner : Mr.Raghav Rajeev Menon

For Respondents : Mrs.R.Hemalatha  
Senior Standing Counsel

O R D E R

The petitioner has sought a mandamus directing the respondents to allow the petitioner to file Form GST TRAN-2 and allow it to claim Input Tax Credit on goods held in its stock in relation to which invoices/duty paying documents are unavailable. Both on 24.11.2020 and 04.01.2021, directions were issued to the Nodal Officer to hear the petitioner and pass

orders on the representation. The matter was listed today for production of orders. However on 08.01.2021 a memo appears to be filed by the learned counsel for the respondents to the effect that representation dated 28.01.2020 has been filed before the Nodal officer, who is not arrayed as a party.

2. Learned counsel for the petitioner states that he may be permitted to file a representation before the correct officer. In such circumstances, the mandamus sought for in this writ petition cannot be granted.

3. This writ petition is dismissed. Liberty is granted to the petitioner to take steps in accordance with law. No costs.

Sd/-  
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

vs/rkp

To

1. Assistant Commissioner of GST & CE  
Triplicane Division,  
Chennai North Commissionerate,  
No.26/1, Mahathma Gandhi Road,  
Nungambakkam, Chennai-34.

2. Principal Commissioner of GST & CE  
Chennai North Commissionerate,  
No.26/1, Mahathma Gandhi Road,  
Nungambakkam, Chennai-34.

+1cc to Mr.R.Hemalatha, Advocate Sr.6568

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mgr[col]  
srg 23/02/2021