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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24175 of 2021
(Through Video Conferencing)

M/s Amiable Electronics Private Limited,
Represented by its Authorised Signatory,
No.79, Kishmuthalampedu,
Panapakkam Village,
Gummidipoondi - 601 201.

...Petitioner

Vs

1. The Assistant Commissioner of Income Tax,
Gummidipoondi Assessment Circle,
Room No.112, 1st Floor,
Integrated Commercial Taxes Building,
Wall Tax Road, Chennai - 600 003.

2. The Joint Commissioner,
Chennai North Circle,
No.32, Elephant Gate Bridge Road,
Chennai - 600 003.

...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondents to enable the petitioner to file its GST TRAN-2 Form either electronically or manually.

For Petitioner : Mr.Adithya Reddy

For Respondents : Ms.Amirtha Dinakaran
Government Counsel

ORDER

Ms.Amirtha Dinakaran, learned Government Counsel takes notice on behalf of the respondents.

2. This writ petition has been filed by the petitioner for issuance of a Mandamus, to direct the respondents to enable the petitioner to file GST TRAN-2 Form either electronically or manually.



3. In this connection, the petitioner has sent several representations to the respondents by way of written representations dated 26.03.2019, 10.01.2020, 25.08.2021 and E-mail representations dated 27.03.2019 and 06.03.2020, which have not effected any response from the respondents.

4. Appearing on behalf of the respondents, the learned Government Counsel submits that the entire GST Network is administered by the Central Government and therefore they would not have any jurisdiction to alter the Architecture of the GST portal.

5. Considering the same, this Writ Petition is disposed by directing the second respondent to consider the various representations of the petitioner and pass appropriate orders within a period of thirty days from the date of receipt of a copy of this order. The petitioner is also given liberty to approach the appropriate Department of the Central Government, in case there is any other difficulty. No costs.

Sd/-
Assistant Registrar(CS-VIII)

//True Copy//

Sub Assistant Registrar

rgm/arb

To

1. The Assistant Commissioner of Income Tax,
Gummidipoondi Assessment Circle,
Room No.112, 1st Floor,
Integrated Commercial Taxes Building,
Wall Tax Road, Chennai - 600 003.

2. The Joint Commissioner,
Chennai North Circle,
No.32, Elephant Gate Bridge Road,
Chennai - 600 003.

+1cc to Mr.S.Ramanan, Advocate, S.R.No.58221

+1cc to the Special Government Pleader, S.R.No.58493

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AD(CO)
RGA(01/12/2021)



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