

vai

VASANT
ANANDRAO
IDHOL

Digitally signed
by VASANT
ANANDRAO
IDHOL
Date:
2022.02.12
12:57:02 +0530

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.1167 OF 2022

Jabil Circuit India Private Limited ...Petitioner
V/s.
Union of India & Ors. ...Respondents

Mr.Bharat Raichandani with Mr.Mahesh Raichandani and
Mr.Rishabh Jain i/b UBR Legal Advocates for the Petitioner.

Mr.Jitendra B. Mishra for the Respondent Nos.1, 2, 3 and 5.

Ms. Kavita N. Solunke, AGP for the State-Respondent No.4.

**CORAM : R.D. DHANUKA &
S.M. MODAK, JJ.**

DATE : 11TH FEBRUARY, 2022.
(THROUGH VIDEO CONFERENCE)

P.C. :-

1. Rule. Mr.Mishra, learned counsel for the respondent nos.1, 2, 3 and 5 waives service. Ms.Solunke, learned AGP for the respondent no.4 waives service. By consent of parties, the petition is heard finally.

2. By this petition filed under Article 226 of the Constitution of India, the petitioner seeks an order and direction against the respondent nos. 2 and 3 to allow the petitioner to rectify inadvertent mistake in mentioning incorrect place of supply 33 - Tamil Nadu in stead of 34 – Puduchery in Form GSTR1 for the period from February, 2018 to June, 2018 and October 2018.

3. This Court in an identical matter passed an order in Writ

Petition No. 1174 of 2022 filed by Mahale Anand Thermal vs. Union of India & Ors. and has directed the authority to consider the representation made by the petitioner. In this case, the representations are made by the petitioner on 8th July, 2021 and 20th July, 2021. The said representations are still pending.

4. We direct the respondent no.4 to decide those representations within eight weeks from today in accordance with law after considering the judgment of the Madras High Court in case of ***Pentacle Plant Machinerics Pvt. Ltd. v/s. GST Council Secretariat, 2021-TIOL-604-HC-MAD-GST*** and applicability of the Circular bearing no. 26/26/2017 GST dated 29th December, 2017. The order that would be passed by the respondent no.4 shall be communicated to the petitioner within one week from the date of passing the order. If the representations made by the petitioner are allowed, the respondent no.4 shall permit the petitioner to carry out rectification in the GSTR-1 in question within one week from the date of the said order. If the order is adverse, the petitioner would be at liberty to file appropriate proceedings.

5. Writ Petition is allowed in aforesaid terms. Rule is made absolute accordingly. There shall be no order as to costs.

(S.M. MODAK, J.)

(R.D. DHANUKA, J.)