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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.1174 OF 2022

M/s.Mahle Anand Termal Systems Pvt. Ltd. ...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 with Ms.Sangeeta Yadav for the Respondent
Nos.1 to 5.

Ms. Kavita N. Solunke, AGP for the State-Respondent No.8.

CORAM : R.D. DHANUKA &
S.M. MODAK, JJ.
DATE : 11TH FEBRUARY, 2022.
(THROUGH VIDEO CONFERENCE)

P.C. :-

1. Mr.Raichandani, learned counsel for the petitioner seeks to delete the respondent nos.6 and 7 in the cause title. Leave to amend is granted. The amendment to be carried out within one week from today. Re-verification is dispensed with.

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

3. By this petition filed under Article 226 of the Constitution of India, the petitioner seeks an order and direction against the respondents to allow the petitioner to correct Form GSTR 1 Return and Invoice by mentioning the correct GST No. of their customer and other reliefs.

4. It is the case of the petitioner that there were three inadvertent errors in SAP wherein GSTN number remained to be corrected/updated from Andhra returns. The petitioner made various representations to the respondents to allow them to correct their GSTR, but of no avail. The representation is pending since 13th December, 2021.

5. Mr.Mishra, learned counsel for the respondent nos.1 to 5 on instructions states that the said representation will be decided within a period of eight weeks from the date of communication of this order. Statement is accepted.

6. Mr.Raichandani, learned counsel for the petitioner invited our attention to the judgment of the Madras High Court in case of ***Pentacle Plant Machineries Pvt. Ltd. v/s. GST Council Secretariat, 2021-TIOL-604-HC-MAD-GST*** and in case of ***Sun Dye Chem v/s. Assistant Commissioner, 2020-TIOL-1858-HC-MAD-GST***. He submits that both the judgments would clearly apply to the

facts of this case.

7. In view of the statement made by Mr.Mishra, learned counsel for the respondent nos.1 to 5, we direct the respondent no.2 to decide the said representation made by the petitioner within a period of eight weeks from today without fail in accordance with law after considering the applicability of the Circulars dated 26/26/2017-GST dated 29th December, 2017 and the judgment of the Madras High Court in case of **Pentacle Plant Machineries Pvt. Ltd.** (supra) and in case of **Sun Dye Chem** (supra). The order that would be passed by the respondent no.2 shall be communicated to the petitioner within one week from the date of passing of the order. If the representation made by the petitioner is allowed, the respondent no.2 shall permit the petitioner to carry out rectification in the GST number 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.

8. 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.)