IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.04.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

WRIT PETITION NO.9860 OF 2022
&
W.M.P.NO.9581 OF 2022

M/s.Sakthi Auto Component Limited,
Rep. by its Authorised Signatory,
Mr. P.Sankararaja Pandian,
No.180, Race Course Road,
Coimbatore - 641 018.

... Petitioner

-Vs-

1. The Additional Secretary,
   Office of the Goods and Service Tax Council,
   Janpath, Connaught Place, New Delhi 110 001.

2. The Principal commissioner,
   Central GST and Central Excise Commissionerate,
   Coimbatore GST Bhavan,
   6/7 , AT Devaraj Street,
   Race Course, Coimbatore, Tamil Nadu.

3. Central Board of Indirect Taxes and Customs ,
   Nungambakkam High road,
   Thousand Lights, Chennai – 600 006.

4. The Joint Commissioner of State Tax,
   LTU- Begumpet Division, Telengana,
   D.No. 6-3-789, 6th Floor, Pavani Prestige,
   Opp: Chermas, Ameerpet,
   Hyderabad - 500 016.

5. The Commissioner of State Tax,
   C.T.Complex, MJ Market Road, Opp. Gandhi Bhavan,
   Nampally, Hyderabad 500 001, Telengana.

6. The Joint Commissioner,
   Auto Nagar Range,
   #55-17-4, 3rd Floor, Near CGO Complex,
   Industrial Estate, Auto Nagar,
   Vijayawada 520 007, Andra Pradesh. ... Respondents

Prayer :

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records in Ticket Number G-202108246034333 pertaining to the impugned Email received from the GST helpdesk on behalf on the 3rd respondent at 10:24 am on 30th of August 2021 and quash the same as arbitrary and violative of procedures prescribed under law and consequently direct the 2nd respondent to enable the petitioner to amend the invoices and debit note details in the GSTR-1 return.

For Petitioner : Mrs. Jayalakshmi.P

For Respondents : Mr. K.Mohana Murali,
Senior Standing Counsel

O R D E R

The prayer sought for herein is for a writ of certiorarified mandamus calling for the records in Ticket Number G-202108246034333 pertaining to the impugned Email received from the GST helpdesk on behalf on the 3rd respondent at 10:24 am on 30th of August 2021 and quash the same as arbitrary and violative of procedures prescribed under law and consequently direct the 2nd respondent to enable the petitioner to amend the invoices and debit note details in the GSTR-1 return.

2. The petitioners are the manufacturers of casting bearing duly registered under GST with registration No. 33AAECS6536J1Z7.

3. It supplys casting to Mahindra and Mahindra Limited, situated at the undivided Andhra Pradesh with GST registration No.AP 37AAACM3025E3ZW. At the time of bifurcation, the purchasers of Mahindra and Mahindra Limited fell within the jurisdiction of new Telangana state. They had obtained registration under GST Act from the Telangana State Authorities.

4. However, due to some clerical mistake, the same was not intimated to the petitioner herein and the petitioner had not incorporated the revised GSTIN number in the invoice and debit notes, that were issued to the petitioner namely Mahindra and Mahindra from April 2018 to August 2018. As soon as the petitioner was intimated in September 2018, the petitioner carried the changes subsequent to which all other invoices and debit notes were issued with the right credentials.

5. In this context, in order to change the GSTIN No. with the Ticket No., accordingly he has made a request to the GST

help desk. However, that request was turned out by the impugned communication dated 30.08.2021 by the respondent stating the reason that, they were unable to process the request of the petitioner due to inadequate information provided by the petitioner.

6. In this context, it is the case of the petitioner as projected by Mrs.Jayalakshmi P., learned counsel for the petitioner, that, all adequate information have already been provided, despite that this communication has been issued, therefore, it became necessitated for the petitioner to challenge the same.

7. The learned counsel would further submit that, despite the said fact that the information which are required to be considered by the respondent having been submitted already, since the said stand was taken by the Revenue in the impugned communication dated 30.08.2021, the petitioner on 20.09.2021 has given further details with so much of enclosures and even after filing this additional information dated 20.09.2021, nothing was forthcoming from the respondent. Therefore, if at all the respondent wants further information which, according to them, are adequate, the same shall be considered based on the information supplied by the petitioner dated 20.09.2021. Therefore, in this regard a direction can be given to the respondent to decide the request of the petitioner at the earliest.

8. Heard, Mr. K.Mohana Murali, learned Senior Standing counsel for the respondent who would submit that, the rejection order which is impugned herein is dated 30.08.2021, thereafter the order now only has been challenged. Therefore the question of considering the petitioner's further request, if any said to have been made on 20.09.2021 does not arise.

9. Moreover, the impugned communication of rejection was issued by the Revenue, because of inadequate information supplied by the petitioner. This has been clearly mentioned in the order itself. Therefore, the order impugned is sustained.

10. I have considered the said submissions made by both sides and have perused the materials placed before this Court.

11. The only reason stated in the impugned communication dated 30.08.2021 by the Revenue is that, due to inadequate information the request of the petitioner could not be processed.

12. Therefore, once again a request has been made with further particulars or the particulars already submitted, according to the petitioner counsel, have been once again

submitted by communication dated 20.09.2021, and a copy of the same also has been filed before this Court where under annexures, so much of details 8 in numbers have been shown as adequate particulars for the consideration of the respondent.

13. If that being so, this Court feels that, based on the 20.09.2021, additional input supplied by the petitioner treating it as an adequate informations or documents, let the respondent Revenue can process the request of the petitioner once again and they can pass orders on merits.

14. In view of the above, the following orders are passed in this writ petition:

(i) That the respondents are directed to consider the request of the petitioner in the light of the additional information supplied by them dated 20.09.2021 and in this regard a copy of the communication along with annexure dated 20.09.2021 of the petition shall be accompanied with this order and on receipt of the same, the respondent shall process the request of the petitioner and pass orders thereon, based on these inputs which have already been supplied or to be supplied as indicated above within a reasonable time.

(ii) In view of the aforesaid directions, the impugned order which is challenged herein shall be kept in abeyance. Once a new order is passed, automatically, the present impugned order will become otiose and can be withdrawn accordingly by the respondent.

15. With these observations and directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

sha/sgl

To

1. The Additional Secretary,
Office of the Goods and Service Tax Council,
Janpath, Connaught Place, New Delhi 110 001.

2. The Principal commissioner,
Central GST and Central Excise Commissionerate,
Coimbatore GST Bhavan,
6/7 , AT Devaraj Street,
Race Course, Coimbatore, Tamil Nadu.

3. Central Board of Indirect Taxes and Customs ,
Nungambakkam High road,
Thousand Lights, Chennai – 600 006.

4. The Joint Commissioner of State Tax,
LTU- Begumpet Division, Telengana,
D.No. 6-3-789, 6th Floor, Pavani Prestige,
Opp: Chermas, Ameerpet,
Hyderabad - 500 016.

5. The Commissioner of State Tax,
C.T.Complex, MJ Market Road, Opp. Gandhi Bhavan,
Nampally, Hyderabad 500 001, Telengana.

6. The Joint Commissioner,
Auto Nagar Range,
#55-17-4, 3rd Floor, Near CGO Complex,
Industrial Estate, Auto Nagar,
Vijayawada 520 007, Andra Pradesh.

+1cc to Mr. K.Mohana Murali, Advocate, S.R.No.27508

W.P.No.9860 of 2022
&
W.M.P.No.9581 of 2022

GSM(CO)
PM/15/07/2022