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W.M.P.No.32451 of 2022 in
W.P.No.33043 of 2022

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in

W.P.No.33043 of 2022

M.SUNDAR.J.,

Captioned 'Writ Miscellaneous Petition' ['WMP'] has been filed with a prayer to dispense with production of original of 'order passed in Form GST RFD -06 dated 06.04.2022 bearing reference DIN-ZB3304222253181' [hereinafter 'impugned order' for the sake of brevity, convenience and clarity].

2. Learned counsel for writ petitioner advertent to the support affidavit submitted that impugned order was served on the petitioner through e-mail and was also made available on the common GST portal and that has necessitated the captioned WMP. Learned counsel drew the attention of this Court to paragraph 17 of the support affidavit, which reads as follows:

'17. The Petitioner submits that the impugned order passed in GST RFD -06 (Impugned order) dated 06.04.2022 bearing reference DIN-ZB3304222253181 under Section 54 of the Central Goods and Services Tax Act ("Act") read with Rule 92 of Central Goods and Services Tax Rules ("Rule")



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were served through e-mail and by making available on the common GST Portal. The Petitioner submits therefore it is not possible for the Petitioner to file the original of the impugned order and the impugned notice. The petitioner therefore prays that the production of original of the order in Form GST RFD-06 (Impugned order) dated 06.04.2022 and impugned notice in Form GST RFD 08 (Impugned Notice) dated 09.03.2022.'

3. In the light of the narrative thus far, dispense with prayer is acceded to. Captioned WMP ordered as prayed for. No costs.

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Dated : 21.12.2022

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