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WPA 12590 of 2022

Techno Waxchem Private Limited
Vs
The Goods and Services Tax Council & Ors.

Mr. Debanuj Basu Thakur
... For the Petitioner.

Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. T. Chakraborty,
Mr. S. Sanyal
... For the State.

Learned Advocate appearing for the petitioner submits that the order dated 31st July, 2023, has been passed due to mis-representation by another learned Advocate Mr. Siddhartha Banerjee who has not been engaged in this writ petition and by considering his submission that this matter does not pertain to Group-IV of the classification list this matter was released while this matter clearly falls within the Group-IV of the classification list and considering such submission, the order dated 31st July, 2023 is recalled.

Learned Advocate appearing for the respondent State GST authority submits that for the relief asked for in the writ petition, GSTIN/respondent No.2 is the appropriate authority. It is the case of the petitioner that due to inadvertence petitioner has committed a mistake in filling up the GSTR-1 Form and such mistake should be condoned in the interest of justice. Petitioner further submits that for the redressal of the

grievance raised in this writ petition, petitioner has made two representations to the respondent GSTIN/respondent No.2 and last such representation was made on 15th March, 2022 as appears at page 31 of the writ petition which has not been considered by the said authority.

Considering the facts and circumstances of the case and submission of the parties, the respondent No.2 is directed to consider and dispose of the aforesaid representation of the petitioner for allowing it to amend the GSTR-1 form either manually or online as per the provision of Section 38(5) of the WBGST Act, 2017, in accordance with law and by passing a reasoned and speaking order and after giving opportunity of hearing to the petitioner or its authorised representative, within a period of four weeks from the date of communication of this order.

With this observation and direction this writ petition being WPA 12590 of 2022 is disposed of.

(Md. Nizamuddin, J.)