IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 15.03.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.4822 of 2021 and
WMP No.5445 of 2021

M/s.Abhiram Infrastructure Projects Pvt. Ltd.,
Rep. by its Director AllaPeri Reddy,
Having its office at Flat No.B-302, Utsav,
SeenappaLayout, New BEL Road
Bengaluru-560 094. ... Petitioner

Vs

1.The Chairman,
Goods and Service Tax Network,
GST Bhawan, Chennai 600 034.

2.Goods and Service Tax Council,
Rep. by its Secretary,
5th Floor Tower, II JeevanBharati Building,
Janpath Road, Connaught Place,
New Delhi - 110 001.

3.The Principal Chief Commissioner,
Goods and Service Tax Act,
Nungambakkam, Chennai 600 034. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus quashing the undated order of Cancellation of provisional registration as displayed in the web portal of the

Respondent thereby restoring the Certificate of provisional registration and consequently direct the Respondents to afford an opportunity to the Petitioner as set-out in Rule 24 of CGST Rules.

For Petitioner : Mr.P.J.Sri Ganesh

For Respondents : Mrs.Hema Muralikrishnan (for R1 & R3)
Senior Standing Counsel

O R D E R

This writ petition is misconceived. In fact, the affidavit filed in support of the writ petition contains a patently erroneous statement, at paragraph 5, that the petitioner, through common portal of the Goods and Service Tax Department has validated its email address and mobile number.

2.This is incorrect, as confirmed by Mr.P.J.Sri Ganesh, learned counsel for the petitioner, on instructions obtained from the petitioner. What appears to have transpired is that the petitioner was an assessee under the erstwhile regime of Tamil Nadu Value Added Tax Act, 2006.

3.Per the procedure all assessees under VAT were assigned a GSTN number and a provisional certificate. This provisional certificate was of a limited shelf life and would be converted to a statutory provisional certificate only upon the tax payer accessing the GST portal and validating various particulars including its e-mail ID and mobile number. For the purpose of such migration, a time frame was fixed between 08.11.2016 to 06.02.2018 with an extension upto 31.01.2019 granted under Notification No.31/2018-CT dated 06.08.2018 read with Notification No.67/2018-CT dated 31.12.2018.

4.Admittedly, the petitioner has not bothered to take necessary steps and hence, certificate issued on 26.06.2017 even prior to the onset of GST dies a natural death. It is in these circumstances that the impugned order of cancellation has come to be passed.

5.This order is really of no consequence today as the petitioner's registration granted on 26.06.2017 is no longer in force and has lapsed as on 31.01.2019. Though tempted to put the petitioner to terms for the patently erroneous statements in the affidavit, I desist, bearing in mind the facts and circumstances of the matter.

6.In light of the discussion as above, this writ petition is closed. No costs. Connected miscellaneous petition is also closed.

15.03.2023

vs
Index : Yes / No
Speaking/non-speaking Order
Neutral Citation : Yes/No

To

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Dr.ANITA SUMANTH,J.

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