IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.09.2023

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.18688 of 2020

M/s.Raasi Builders ... Petitioner

Vs.

1.Principal Chief Commissioner of GST & Central Excise,
26/1, Uthamar Gandhi Road, Nungambakkam,
Chennai, Tamil Nadu-600 034.

2.Superintendent of GST,
RANGE IV, Kodambakkam,
Chennai.

3.Goods and Service Tax Network,
Represented by its Chairman,
Worldmark No:1, Aerocity,
Indira Gandhi International Airport,
New Delhi - 110 037. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the Respondents to open the GST portal or to accept the manual filing of Rectification in amendment in GST Tran-1 to enable the petitioner to place their registered customers in the correct category, which the petitioner wrongly placed them in the "unregistered category" due to clerical mistake and could not rectify due to not having any provision of amendment in Tran-1 on the portal in a time bound manner.

For Petitioner : Mr.S.Rajmakesh

For Respondents : Mr.K.Mohanamurali
Special Panel Counsel

ORDER

The writ petition is filed praying for a Writ of Mandamus directing the Respondents to open the GST portal or to accept the manual filing of Rectification in amendment in GST Tran-1 to enable the petitioner to place their registered customers in the correct category, which the petitioner wrongly placed them in the "unregistered category" due to clerical mistake and could not rectify due to not having any provision of amendment in Tran-1 on the portal in a time bound manner.

2. It is submitted by the learned counsel for the Respondents that an order has been passed on the representation made by the petitioner on 03.10.2020 which was responded to vide communication/ proceeding dated 04.10.2020 wherein it was informed that the petitioner shall not be allowed to rectify the error or omission in the details furnished in GSTR-I after furnishing all the returns, which was communicated vide email dated 04.10.2020.

3. It is submitted by the learned counsel for the Respondents that if the petitioner was aggrieved, they ought to challenge the proceedings dated 04.10.2020 and a mandamus may not be appropriate in view of the proceedings dated 04.10.2020.

4. The learned counsel for the petitioner would seek liberty to challenge the proceedings dated 04.10.2020 or to file a representation.

5. The writ petition stands disposed of with liberty to the petitioner to either challenge the proceeding dated 09.10.2020 in the manner known to law or to file a representation. No costs.

07.09.2023

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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To:
1.Principal Chief Commissioner of GST & Central Excise,
26/1, Uthamar Gandhi Road, Nungambakkam,
Chennai, Tamil Nadu-600 034.

2.Superintendent of GST,
RANGE IV, Kodambakkam,
Chennai.

3.The Chairman,
Goods and Service Tax Network,
Worldmark No:1, Aerocity,
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