

TAX INFO

Dated 14/05/2022

Latest update on GST Law: HC directs to activate GST registration at the earliest as the same cannot be delayed due to technical glitches as given by High Court Of Gujarat.

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Name of Petitioner	M/s.Wardwizard Innovations And Mobility Limited
Name of Respondent	Commissioner, SGST
Court	High Court Of Gujarat
Date of Judgement	10.02.2022
Appeal No.	R/Special Civil Application No. 12954 Of 2021

Brief Facts of the Case Law:

The application filed by the writ-applicant for registration under the GST Act, 2017 filed under Section 25(1) of the Act was rejected by the Department essentially on the ground that the writ-applicant failed to offer any explanation as regards the discrepancies in the documents submitted by the writ-applicant. Being dissatisfied with the rejection order, an appeal was filed by the writ-applicant under Section-107 of the Act before the Deputy Commissioner of State Tax. The Appellate Authority after due consideration of all the relevant aspects of the matter allowed the appeal of the writ-applicant with direction to the Department to activate the GST registration application and make process of issue of registration certificate. Despite the fact that he succeeded before the authority, till this date the Department has not given effect to the order passed by the Appellate Authority. However, Department expressed its inability to give effect to the order passed by the appellate authority due to technical glitches.

Decision of the Court:

The technical glitches are something which is within the control of the G.S.T.N. A registered dealer should not be told that despite succeeding before the appellate authority, it is difficult to give effect to the order passed by the authority because of technical glitches. The technical glitches should be attended at the earliest. Next time, there should not be complaint at the end of the writ-applicant that the order passed in appeal has not been given effect. The writ-application was disposed off with a direction to the Department to give effect at the earliest to the order passed by the Appellate Authority dated 17.06.2020 and further, grant all consequential benefits available to the writ-applicant in accordance with law.

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