

Court No. - 4

Case :- WRIT TAX No. - 633 of 2017

Petitioner :- M/S Manu International Thru' Its Partner Smt. Lakshmi Gupta

Respondent :- State Of U.P. & 5 Others

Counsel for Petitioner :- Shubham Agrawal

Counsel for Respondent :- C.S.C.,A.S.G.I.,B.K.Singh Raghuvanshi

Hon'ble Abhinava Upadhyay,J.

Hon'ble Ashok Kumar,J.

Short rejoinder affidavit filed today is taken on record.

Heard Shri Shubham Agrawal, learned counsel for the petitioner; Shri C.B. Tripathi, learned Special Counsel appearing for the Department/ respondents no. 1 to 4 and Shri B.K. Singh Raghuvanshi, learned counsel appearing for the respondents no. 5 and 6.

The petitioner is partnership firm and was registered as such under the Trade Tax Act. After imposition of Goods and Services Tax Act the petitioner applied for registration in the name of the firm, but inadvertently filed the PAN number of the one of the partner of the firm. Subsequently, the petitioner made a fresh application for registration with the PAN number of the firm. However, new ID was generated and password was also issued with effect from 24.8.2017. The registration for the G.S.T. (Goods and Services Tax) was required to be done from 1st of July 2017.

The claim of the petitioner is that for the interregnum period from 1st of July, 2017 till the date of registration i.e. 24.8.2017 the subsequent registration should be made effective.

Shri C.B. Tripathi learned Special Counsel appearing for the Department submits that the petitioner had earlier applied for registration in the name of the firm, therefore, he could not have applied second time again in the name of firm and, therefore, under the law the petitioner is required to surrender the subsequent registration and its earlier registration would be reactivated with effect from 1st of July, 2017. The similar assertion

has been made in the short counter affidavit also in paragraph 11, 12, 13 and 14.

Upon the contention made by Shri C.B. Tripathi, learned Special Counsel, the writ petition is disposed of with the observation that in case the petitioner surrenders its subsequent registration, the authorities will proceed to reactivate its earlier registration with effect from 1st of July, 2017 in the name of the firm without any unnecessary delay.

Order Date :- 26.10.2017

Sunil Kr. Gupta

(Ashok Kumar, J.) (Abhinava Upadhya, J.)