

**Court No. - 3**

**Case :-** WRIT TAX No. - 583 of 2017

**Petitioner :-** M/S Modern Pipe Industries Thru' Ist Partner R.K. Nayar

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

**Counsel for Petitioner :-** Piyush Agrawal

**Counsel for Respondent :-** C.S.C.,A.S.G.I.,C.B.Tripathi,Krishna Agarwal

**Hon'ble Pankaj Mithal,J.**

**Hon'ble Umesh Chandra Tripathi,J.**

The short grievance in this petition is under the GST the petitioner has been registered as sole proprietor in place of a partnership firm. In the short counter affidavit filed on behalf of respondents no. 1 to 4 in paragraph 11 it has been stated that the Joint commissioner (IT) in the office of the Commissioner State Tax, Lucknow is expected to issue new GST ID/pass word to the petitioner as a partnership firm shortly whereupon necessary amendment in the registration certificate shall be made.

In view of the above, let necessary GST ID/ pass word in the name of partnership firm be issued within a period of two weeks from today and the registration certificate be corrected within a week thereafter.

List this petition on 6th September 2017.

In the meantime, no penal action would be initiated against the petitioner on non filing of the GST return and deposit of tax thereon provided the returns and the tax is deposited within two weeks of the issuance of the correct registration certificate.

**Order Date :-** 24.8.2017

SKS