

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:24.11.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.29671 of 2017 & WMP.No.31984 of 2017

Rajaguru Spinning Mills Pvt.
Ltd. Rep. by its Director-
B.Vinoth Kumar

...Petitioner

Vs

- 1.The Secretary, Ministry of Finance,
134/North Block, Government of
India, New Delhi.
- 2.The Chief Executive Officer, Goods
and Services Tax Network, East Wing,
IV Floor, World Mark-1, Aerocity,
New Delhi-110037.
- 3.The Principal Chief Commissioner,
O/o. The Principal Commercial of
GST and Central Excise, No.121,
Nungambakkam Highway Road, Chennai.
- 4.The Commissioner, Commercial
Taxes, Commercial Taxes Building
Ezhilagam, Chennai-5.
- 5.The Commissioner, GST & Central
Excise, Anaimeedu, Salem-1.
- 6.The Joint Commissioner, Commercial
Taxes, Pitcher Road, Asthampatti,
Salem.
- 7.The Assistant Commissioner, GST &
Central Excise, Erode-II Division, 81,
Bharathy Nagar, Sathy Road, Erode-4.
- 8.The Superintendent, GST & Central
Excise, Erode-II Division, Pallipalayam
Range, 81, Bharathy Nagar,
Sathy Road, Erode-4.

9.The Assistant Commissioner,
Commercial Taxes, Thiruchengode Rural,
Ponnusamy Building, Sankari Road,
Thiruchengodu.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus forbearing the respondents from charging any penalties under Section 47 of the Tamil Nadu Goods and Service Tax Act, 2017 for the outstanding 3B-GST-returns of the petitioner (GSTIN-33AAACR9898Q1ZB) and their customers from the months of July 2017 - October 2017 till the portal problem is resolved.

For Petitioner: Mr.K.Elango

For Respondents : Mr.V.Sundareswaran, SPC

ORDER

Heard both.

2. The petitioner rushed to this Court expressing a difficulty in filing e-returns, as there was a problem in the portal.

3. The reason for approaching this Court was on the ground that if the petitioner is unable to access the portal and file their returns, the respondent Department will levy penalty under Section 47 of the Tamil Nadu Goods and Service Tax Act, 2017. This submission was recorded by this Court on 20.11.2017 and the learned Senior Panel Counsel appearing for the respondents was directed to take instructions in the matter.

4. Today, it is reported that the difficulty in the portal has been rectified on 21.11.2017 and the petitioner also affirms that they are able to access the portal.

5. The learned Senior Panel Counsel would submit that the respondent Department waived the penalty fee for the months of July, August and September 2017 and that the petitioner can access the portal, file their returns for October 2017 and pay the tax.

6. Thus, taking note of the fact that the penalty fee has been waived for three months i.e. July, August and September 2017 and since the portal has been activated, no further orders are required in this writ petition except to record the stand taken by the parties before this Court.

7. The writ petition is accordingly disposed of. No costs. Consequently, the connected WMP is closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

To

1.The Secretary, Ministry of Finance, 134/North Block,
Government of India, New Delhi.

2.The Chief Executive Officer, Goods and Services Tax Network,
East Wing, IV Floor, World Mark-1, Aerocity, New Delhi-110037.

3.The Principal Chief Commissioner, O/o. The Principal
Commercial of GST and Central Excise, No.121, Nungambakkam
Highway Road, Chennai.

4.The Commissioner, Commercial Taxes, Commercial Taxes Building
Ezhilagam, Chennai-5.

5.The Commissioner, GST & Central Excise, Anaimeedu, Salem-1.

6.The Joint Commissioner, Commercial Taxes, Pitcher Road,
Asthampatti, Salem.

7.The Assistant Commissioner, GST & Central Excise, Erode-II
Division, 81, Bharathy Nagar, Sathy Road, Erode-4.

8.The Superintendent, GST & Central Excise, Erode-II Division,
Pallipalayam Range, 81, Bharathy Nagar, Sathy Road, Erode-4.

9.The Assistant Commissioner, Commercial Taxes, Thiruchengode
Rural, Ponnusamy Building, Sankari Road, Thiruchengodu.

+1cc to Mr.K.Elango, Advocate Sr.No.83942

+1cc to Mr.V.Sundareswaran, Advocate SR.No.83900

+1cc to Special Government Pleader Sr.No.83924

WP.No.29671 of 2017&
WMP.No.31984 of 2017

SM:12.12.2017