

***IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION***

WRIT PETITION NO. 1226 OF 2018

All India Liquid Bulk Importers
& Exporters Association

... Petitioners

Vs

1 Union of India & Ors.

... Respondent

Mr. Prakash Shah with Mr. Nikhil Rungta and Mr. Jas Sanghvi i/b
P.K. Shetty for the Petitioners.

Ms. Jyoti Chavan, AGP, for the Respondent Nos.1 and 2.

Mr. Pradeep S. Jetly with Jitendra B. Mishra for the Respondent
Nos.3 and 4.

**CORAM : S.C. DHARMADHIKARI &
SMT. BHARATI H. DANGRE, JJ.**

MONDAY, 02ND JULY 2018

P.C. :

1 After this writ petition was argued for some time,
rather at great length, and detailed affidavits being placed on
record, we indicated to Mr. Prakash Shah, learned counsel
appearing for the petitioner that it is not for this Court to set right
anything that has gone wrong at the end, either of the respondent

or the petitioner.

2 On such an opinion being expressed by us and on the earlier occasion, Mr. Shah today relies upon Circular No.39/13/2018-GST issued by the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, dated 3rd April, 2018, to submit that the petitioner is a victim of an IT glitch and as IT glitches or technical issues pertaining to GST portal are involved, then, the present Circular sets up a IT-Grievance Redressal Mechanism to address the grievance of the tax payers relating thereto. The petitioner would, therefore, withdraw this writ petition and approach this IT-Grievance Redressal Mechanism relying upon this Circular and request it to take a decision in terms therewith, but in accordance with law.

3 In the light of the statement made by Mr. Shah, we allow this writ petition to be withdrawn with liberty to approach this Redressal Mechanism, but we say nothing about its jurisdiction or authority and it is entirely for the mechanism evolved by the GST Council to then take a decision. We clarify

that since the petition is withdrawn we have not expressed any opinion on the rival contentions.

SMT. BHARATI H. DANGRE, J.

S.C. DHARMADHIKARI, J.