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(2021) 07 GAU CK 0052

In the Gauhati High Court

Case No : Writ Petition (Civil) No. 3222 Of 2021

M/S Aich Brothers — APPELLANT

Vs

Union Of India And 6 Ors — RESPONDENT

Date of Decision : 13-07-2021

Acts Referred:

Citation : (2021) 07 GAU CK 0052

Hon'ble Judges : Prasanta Kumar Deka, J

Bench : Single Bench

Advocate : M Bhattacharjee

Final Decision : Disposed Of

Judgement

Heard Ms. M. Bhattacharjee, the learned counsel for the petitioner. Also heard Mr. S. C. Keyal, the learned Senior Standing Counsel appearing for

the GST.

The petitioner is aggrieved because of striking out of the registration of the petitioner firm by the respondent GST causing immense difficulties in

getting released the payment due to him against various contractual works in different organization namely Oil India Limited, Digboi Refinery etc. It is

the contention of the learned counsel for the petitioner that whatever outstanding was shown in the portal against the name of the petitioner maintained

by the respondent GST was duly paid but even then the registration was not restored for which the petitioner has filed this writ petition seeking for an

appropriate direction.

Mr. Keyal, the learned Senior Standing Counsel appearing for the GST on 08.07.2021 while the matter was taken up for motion informed this court

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that as per the instruction available with him, the petitioner is required to pay an amount of Rs. (73,707X2) which is shown outstanding against the

interest liability for delayed filing of returns GSTR-3B for the period from October 2018 to April, 2020. Today when the matter was taken up it is

submitted by Ms. Bhattacharjee that as per instruction received by her, the petitioner is ready to pay the interest liability subject to necessary demand

is made by the respondent GST. It is further contended by Ms. Bhattacharjee that even after the liability shown in the portal was paid, the registration

was not restored thereby causing as hereinabove stated immense difficulty in getting the contractual dues from the various organizations.

Ms. Bhattacharjee sought for an appropriate direction to accept the amount shown as interest liability by the respondent GST in installment due to

financial crisis faced by the petitioner. Mr. Keyal on the other hand objected to the submission made by Ms. Bhattacharjee for granting the liberty to

pay the arrear amount in installment.

I have given due consideration to the submissions made by the learned counsel. There is no dispute that due to non payment of the interest liability for

the aforesaid period from October, 2018 to April, 2020 for delayed filing of returns GSTR-3B, the petitioner is required to make the payment and only

thereafter, as submitted by Mr. Keyal, the registration of the petitioner shall be restored by the respondent GST. On the other hand, the submission of

Ms. Bhattacharjee that due to striking out of the registration of the petitioner he could not collect the contractual dues from the various organizations

against the contractual job also cannot be disbelieved.

In view of the same, in my considered opinion let the petitioner approach the concerned authority more specifically the respondent No. 3 along with an

application to permit the petitioner to pay the interest liability referred hereinabove in installment as a special case keeping in view the pandemic

situation arising out of Covid-19 and on having submitted the said application/ representation along with order passed today the same shall be disposed

of within a period of outer limit of 7 (seven) days from the date of receipt of the said representation. If all the dues are cleared as per the direction of

the respondent No. 3, the registration of the petitioner shall be restored immediately.

With the said observation, this writ petition stands disposed of at this motion

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stage as consented to by the learned counsel.

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