

(2023) 06 SHI CK 0019
In the High Court Of Himachal Pradesh
Case No : Civil Writ Petition No.213 Of 2023

M/S Balaji Trading Company

APPELLANT

Vs

State Of H.P. & Ors

RESPONDENT

Date of Decision : 12-06-2023

Acts Referred:

Citation : (2023) 06 SHI CK 0019

Hon'ble Judges : Tarlok Singh Chauhan, J;Virender Singh, J

Bench : Division Bench

Advocate : Vishal Mohan, Goverdhan Lal Sharma, Y. W. Chauhan, Ramakant Sharma, Sharmila Patial, Rajat Chauhan

Final Decision : Disposed Of

Judgement

Tarlok Singh Chauhan, J

1. The instant petition has been filed for grant of the following substantive reliefs:-

i) For issuance of a writ of certiorari or a writ in the nature of certiorari or direction calling for the records pertaining to the petitioners' case and after going into the validity and legality thereof to quash and set aside the order passed by the respondent for cancellation of GST registration.

ii) For issuance of a writ in the nature of mandamus directing respondents to restore the GST registration cancelled by them and unblock the Input Tax Credit blocked by them in the petitioner's electronic credit ledger as the said action is in contravention to the provision of the Central GST Act/Himachal Pradesh GST Act IGST Act;

2. As regards the blocking of the Input Tax Credit, the same has now been unblocked by the respondents and stands acknowledged by its Counsel before the Court.

3. In so far as the question of cancellation of the GST registration is concerned,

the learned counsel for the petitioner has placed on record a copy of communication dated 17.05.2023, which goes to indicate that the South Enforcement Zone, Parwanoo, has already taken up the issue with the Commissioner, State Tax & Excise.

4. In the given facts and circumstances, we deem it appropriate to dispose of this petition by directing the 2nd Respondent-Commissioner of State Tax & Excise, to consider the case of the petitioner regarding revocation of the GST number of the petitioner, as expeditiously as possible and in no event later than 15.07.2023. Ordered accordingly.

5. The petition stands disposed of in the aforesaid terms, so also pending applications, if any.

For compliance to come up on 17.07.2023.