

HIGH COURT OF JUDICATURE AT ALLAHABAD

Court No. - 3

Case :- WRIT TAX No. - 630 of 2017

Petitioner :- M/S Sachdeva Overseas Thru Partner

Respondent :- State Of U.P. And 5 Others

Counsel for Petitioner :- Suyash Agarwal

Counsel for Respondent :- C.S.C., A.S.G.I.

Hon'ble Pankaj Mithal,J.

Hon'ble Umesh Chandra Tripathi,J.

The petitioner is a partnership firm.

On the enforcement of the GST, it got itself migrated for the purposes of GST as a partnership firm but instead of issuing registration as a partnership firm, it has been shown to have been registered as a sole proprietorship.

A password and ID has accordingly been issued as that of sole proprietorship. This appears to be a mistake on the part of the Department.

Sri C.B. Tripathi, learned special counsel appearing for the Department placed reliance upon the Circular dated 25th August, 2017, which provides such corrections to be removed at the end of the Department.

In view of the above, Department may take necessary steps and rectify the mistake within ten days. Sri Tripathi may take instructions in this regard and apprise the Court on the next date.

In the meantime, the Department is free to allot a new ID and password to the petitioner as a partnership firm as was existing prior to the migration or implementation of the GST.

List on 20th September, 2017.

Order Date :- 8.9.2017

Nadim