

Court No. - 3

Case :- WRIT TAX No. - 633 of 2017

Petitioner :- M/S Manu International Thru' Its Partner
Smt. Lakshmi Gupta

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

Counsel for Petitioner :- Shubham Agrawal

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 registered partnership firm under the U.P. VAT Act, 2008. On the enforcement of the GST, it applied for its migration to GST and for issuance of a fresh registration certificate.

The Department has issued ID/password to the petitioner to get the registration migrated but there is some defect in the issuance of the aforesaid ID/password inasmuch as instead of containing the PAN number of the partnership firm, it depicts the PAN number of one of its partner.

The aforesaid error is of a clerical nature which can be easily rectified by the Department on verification of the records.

Sri C.B. Tripathi, learned Special Counsel and learned standing counsel appearing for the Union of India seek a week's time for getting instructions and to ensure that the mistake, if any, is rectified and a fresh ID/password with the correct PAN number is issued to the petitioner so that there may not be difficulty in the migration of the registration certificated and consequently, filing of the return for the month of July and August, 2017.

List/put up on **19.9.2017**.

In the meantime, it is provided that the respondents would not initiate any penal action against the petitioner for non filing of GST for the month of July and August, 2017 and for not depositing the tax in respect thereof provided the returns are filed within two weeks of the issuance of the correct ID/password and the tax is accordingly paid within another two weeks.

Order Date :- 12.9.2017

Vivek Kr.