

13.04.2023

Sl no. 17

Ct no. 2

P.M.

WPA 7406 OF 2023

Dynasoure Concrete Treatment Private Limited
- Vs -
The Chairman, Goods and Services Tax
Network, New Delhi & Ors.

Mr. Arijit Chakraborty,
Mr. Ankit Agarwalla,
Ms. A. Mukherjee

... for the petitioner

Mr. Tarun Chatterjee,
Mr. Soumya Sankar Chini,
Mr, Raju Mondal

... for respondent No. 6

Mr. K. K.Maiti,
Mr. Tapan Bhanja

... for CGST Authorities.

Mr. Anirban Ray, Ld. Govt. Pleader
Mr. D. Ghosh,
Mr. N. Chatterjee,
Mr. D. Sahu

... for the State.

Heard learned advocates appearing for the
respective parties.

This is a second round of litigation initiated by
the petitioner making prayer for allowing it to rectify
the GSTIN of service recipients in the relevant GST
invoices at the GST portal.

It appears from record being document dated
27th April, 2022 issued by the Assistant
Commissioner of State Tax, Budge Budge Charge
asking the petitioner to apply before the GSTN for the
aforesaid relief.

After the order of this Court dated 8th June, 2022 petitioner approached the GSTN authority which has not granted any relief and simply asked the petitioner by order dated 3rd November, 2022 to approach the other authority for such relief.

This is very unfortunate if the Government officers and authority under the GST Act themselves do not know that which is the specific authority who can grant relief to the petitioner.

It is not a case that the claim asked for by the petitioner is not a genuine or the petitioner is not entitled to get the same. Only for the clerical mistake Government cannot usurp the money of a taxpayer and make him run to pillar to post for refund of the same.

Mr. Ghosh, learned advocate appearing for the respondent WBGST authority prays for time to seek appropriate instruction and to see as to how the issue can be resolved.

Mr. Maiti, learned advocate appearing for CGST authorities shall also take instruction as to who is the appropriate authority under the law who can grant relief in the matter to the petitioner.

Considering prayer of Mr. Ghosh this matter is adjourned till 27th April, 2023.

(Md. Nizamuddin, J.)