M/S Ganpati Medical Store Lko. Thru. Its Partner Ayush Varman v. Commissioner Of State Tax, Vibhuti Khand, Gomti Nagar , Lucknow And Others

WRIT TAX No. 15 of 2024 | 2024-02-09 | Allahabad High Court (Lucknow Bench)

Official court-text rendition | Finin2min Judgment Intelligence

Neutral Citation No. - 2024:AHC-LKO:11963-DB

Case :- WRIT TAX No. - 15 of 2024

Petitioner :- M/S Ganpati Medical Store Lko. Thru. Its Partner Ayush Varman Respondent :- Commissioner Of State Tax, Vibhuti Khand, Gomti Nagar , Lucknow And Others Counsel for Petitioner :- Pradeep Agrawal Counsel for Respondent :- C.S.C.

Hon'ble Vivek Chaudhary,J. Hon'ble Manish Kumar,J.

Heard Mr. Pradeep Agrawal, learned counsel for the petitioner and the learned Standing Counsel.

By the present petition, petitioner has prayed for a mandamus directing the respondent no.2 to cancel the old GST registration and to transfer the ITC credited from the old GST registration to the new GST registration.

Learned counsel for petitioner submits that such a mandamus can be only granted by this Court, hence he has filed the present petition.

Learned Additional Chief Standing Counsel raised a preliminary objection that this issue can be raised by the petitioner before the appellate authority. He further submits that notice dated 20.10.2021 under Section 61, read with Rule 99 of the GST Act was given to the petitioner and the petitioner has submitted his reply to the same on 20.11.2021 and took the specific plea that at the time of migration from old GST number to the new GST number, there was some error in the system and as such the same could not be migrated. The said submissions made in reply was considered by the assessment authority while passing the judgment and order dated 22.12.2023 (Annexure No.09 to the writ petition), under Section 73(9) of U.P. Goods and Service Tax Act, 2017. While passing the said order, the assessment authority has rejected the submissions of the petitioner.

The petitioner has an alternative remedy of filing an appeal under Section 107 of U.P. Goods and Service Tax Act, 2017 before the appellate authority. While challenging rest of the findings, petitioner can also raise the aforesaid findings before the appellate authority who can look into the matter and decide the same in accordance with law.

With the aforesaid liberty, the writ petition is consigned to record.

(Manish Kumar, J.) (Vivek Chaudhary,J.)

Order Date :- 9.2.2024 Arjun/-

2024-02-13T09:58:49+0530 High Court of Judicature at Allahabad, Lucknow Bench