

Asean Aromatics Pvt Ltd Vs ACGST-HC

GST - Petitioner challenges the order dated 08.11.2018 cancelling his registration for non-filing of returns, on the ground that GSTR 3B returns have been filed upto December 2017 and GSTR-1 only UPTO August 2018.

Held: Overall impression that is obtained is that the authorities, both the Centre and State have taken into consideration the fact that the Goods and Services Tax is nascent in its application and is an evolving regime; that the interests of the small traders have thus weighed with the authorities in granting the relaxation in time limits - Bench is inclined to direct the Principal Secretary/Commissioner of Commercial Taxes, Chennai, to consider and pass orders upon the application of the petitioner dated 18.12.2018 wherein the petitioner seeks leave to pay pending GST dues in six (6) monthly instalments, a sum of Rs.10,00,000/- having been paid as first instalment on 14.12.2018 - Principal Secretary/Commissioner of Commercial Taxes should bear in mind the technical difficulties faced by the assessee, the fact that the petitioner has not engaged in any business transactions, on account of the cancellation of registration, for the last four (4) months as well as relevant circulars issued by the authorities till date, in disposing the application - petitioner will appear before the Principal Secretary/Commissioner of Commercial taxes on 04.03.2019 and orders to be passed within two weeks thereafter - Writ petition is disposed of: High Court [para 7 to 9]

- Petition disposed of: MADRAS HIGH COURT