

**Writ Petition (L) No. 424 of 2018
Writ Petition (ST) No. 2230 of 2018**

**1) PADMAVATI ENTERPRISE
2) ABICOR & BINZEL TECHNOVELD PVT LTD**

Vs

THE UNION OF INDIA & ANR

S C Dharmadhikari & Prakash D Naik, JJ

Dated: March 6, 2018

Appellant Rep. by: Mr. Vinayak Patkar a/w. Mr. Ishaan Patkar i/b. Ms. Roshni Naik, Adv

Respondent Rep. by: Mr. Anil C Singh, ASG a/w. Mr. Pradeep S Jetly and Mr. Jitendra B Mishra, Adv Mr. S K Vimalanathan, Commissioner, CGST, Thane, Mr. Rajiv Jalota, Commissioner of Sales Tax GST Department, Maharashtra Ms.Rajashree Nadgauda, Joint Commissioner of Sales Tax GST Legal Department, Maharashtra

GST - GSTR-3B returns for the period from October 2017 allowed to be filed with late fees first and once paid and proof submitted, amount will be auto-credited/refunded within one week by GSTN - Statement of ASG accepted as undertaking to the High Court - outstanding and pending grievances to be redressed by Council/Ministry - systems should operate strictly in terms of the Act and Rules - Matter placed on 24 April, 2018: High Court [para 5, 7]

Matter posted

JUDGEMENT

The petitioner's counsel Shri.Patkar appearing for the petitioners in both the petitions has stated that despite this Court's intervention on the earlier occasion and a joint meeting as envisaged in the order dated 24th February, 2018, being convened, there are still some outstanding matters or issues which require immediate and urgent attention of the authorities.

2. Mr.Patkar submits that the Goods and Service Tax Practitioners Association of Maharashtra had approved what are styled as "Minutes of the Meeting" dated 1st March, 2018, between the representatives of this association and the Central and State level Commissioners (GST).

3. Mr.Patkar tenders these minutes at which the learned Additional Solicitor General appearing for the Union of India and the Central GST Commissioner raises an objection. He submits that these are not agreed Minutes, but, they are

drawn up by the association and they could be at best treated as a representation of the association.

4. Be that as it may, since the learned Additional Solicitor General has filed a one page note which we have taken record about part compliance, at least we have no doubt in our mind that the remaining grievances of the petitioners in this petition and the association would be redressed. Thereafter, the systems would operate strictly in terms of the act and rules. We, therefore, place these matters on 24th April, 2018. We hope and trust that by this time all the outstanding and pending issues would be resolved so as to make the system fully operational and functional.

5. We record the statement made by the learned Additional Solicitor General, on instructions, that insofar as the grievances of returns without late fees, the petitioner may file their GSTR-3B returns with the late fees first. If that is paid and proof of such payment is produced, that will also be autocredited/ refunded in their cash ledger by the CSTN within a period of one week from the date the payment is made. We accept this statement as undertaking to this Court.

6. Equally, we expect the learned Additional Solicitor General, to appraise the Commissioner's of these grievances and, thereafter, ensure that they are followed up either with the council or with the appropriate Authority in the Ministry.

7. We expect the competent authority in the Ministry particularly at the State and the Central level to coordinate and resolve the issues which are raised in this petition on or before 24th April, 2018, and, presently, we do not express any comment on the statement made in the affidavit in reply, copy of which is at page no.27 of the paper book.