

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.11.2023

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.28811 of 2023

and

W.M.P.No.29632 of 2023

M/s.Bio Med Ingredients Pvt. Ltd.,
Rep by its Managing Director,
#21, Ranghavi Estate,
Bogmalo Beach Road,
Daoblim, Goa 403 806.

... Petitioner

Vs.

1.The Assistant Commissioner (ST) /
Commercial Tax Officer,
Dharapuram Assessment Circle,
Tamil Nadu.

2.State Tax Officer (Adjudication),
Coimbatore.

3.Deputy Tax Officer (Roving Squad)
Coimbatore.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, call for the records of the impugned order in Form-GSTREG05 in Ref.No.ZA330923068624C dated 15.09.2023 from the files of the respondent herein, quash the same.

For Petitioner : Ms.Aparna Nandakumar
For Respondents : Ms.Amrita Dinakaran
Government Advocate

ORDER

When the matter was taken up for hearing on an earlier occasion, i.e. on 13.10.2023, this Court has passed the following order:-

“This petition has been filed by the petitioner seeking to call for the records of the impugned order in Form – GSTREG05 in Ref. No.ZA330923068624C dated 15.09.2023 and quash the same.

2.Ms.Amrita Poonkodi Dinakaran, learned Government Advocate takes notice for the respondents.

3. Learned counsel for the petitioner submitted that the petitioner-Company initially submitted an application for GST registration on 31.07.2023 and the same was rejected by the 1st respondent without assigning any reason. Therefore, the petitioner Company once again applied for GST registration on 22.08.2023, which was also came to be rejected stating that both the lessor and lessee have been running business in the same premises, which was not acceptable.

4.She would further submit that the petitioner has been running its business in the same land which comprised to an extent of three acres. The respondents without conducting any physical verification had erroneously rejected the application of the petitioner Company and hence, the present writ petition has been filed.

5.Learned Government Advocate appearing for the respondents seeks some more time to get instructions and file counter.

6.Considering the above submissions, this Court directs the respondents to visit the petitioner Company and find out as to whether the petitioner is carrying on business separately in a portion of land or not and report the same before this Court in the next date of hearing.

7.Post the matter on 31.10.2023. “

2. The learned Government Advocate appearing for the respondents would submit that in compliance of the above said direction, the officials of the respondent-Department visited the petitioner's place of business and during such visit they found that two persons have been carrying on their

business in the same premises with two separate GST Numbers and there is no demarcation of the properties referred by the petitioner.

3. Refuting the same, learned counsel for the petitioner would submit that though in the place, where, the petitioner is going to conduct the business, exists some other Company being run by some other person, however, the properties have been demarcated and in regard to such demarcation, records are available and the same would be filed before this Court.

4. In view of the rival submissions made by the petitioner, this Court in the interest of justice is inclined to pass the following order:-

i) In the event, the property referred to by the petitioner, where, the Petitioner-Company is going to run its business either demarcated or not, the respondents are directed to issue GST registration number to the petitioner within one week from the date of receipt of a copy of this order. In case, if there is no demarcation of the property, the petitioner-Company is directed to demarcate the property within a period of one (1) week time from the date of issue of GST number.

ii) The petitioner shall demarcate the property and file the demarcation report on 27.11.2023.

5. With the above direction, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

6. List the case before this Court on 27.11.2023 for Reporting Compliance of this order by both parties.

01.11.2023
(1/2)

Jeni

Index : Yes / No

Speaking order / Non-speaking order

Neutral Citation : Yes / No

Note: 1. Registry is directed to issue order copy on 02.11.2023.
2. Registry is directed to list the matter "For Reporting Compliance" before this Court on 27.11.2023.

To

- 1.The Assistant Commissioner (ST) /
Commercial Tax Officer,
Dharapuram Assessment Circle,
Tamil Nadu.
- 2.The State Tax Officer (Adjudication),
Coimbatore.
- 3.The Deputy Tax Officer (Roving Squad)
Coimbatore.

KRISHNAN RAMASAMY, J.

Jeni



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