

Madras High Court directs Department to grant retrospective registration for petitioner's Registration Certificate

Appeal Number: W.P.(MD)No.15796 of 2020 and W.M.P.(MD)No.13241 of 2020
Date of Judgement/Order: 10/11/2020
Tvl. Lourdes Matha Cashew Industries Vs Union of India (Madras High Court)

Fact of the Case

- The petitioner, Tvl.LourdesMatha Cashew Industries was issued a provisional Registration Certificate under the Goods and Service Act by the respondent authority. According to him, he had taken steps for migration from the Tamil Nadu Value Added Tax regime to the Tamil Nadu Goods and Service Tax regime.
- However, he was unable to upload the details as required for migration and the process of migration was not finalized. He found out that it was partly on account of inadvertent omission/mistake of his Accounts Department in Tamil Nadu and partly due to the technical glitches caused in the computer system.
- He submitted a letter to the respondent authority pointing out the difficulties faced by him with regard to the migration from Tamil Nadu Value Added Tax regime to the Tamil Nadu Goods and Service Tax regime.
- However, according to him, there was no positive response from the Department. It is his case that he was compelled to apply for a fresh application for registration, as the provisional Registration Certificate issued to him earlier, got lapsed. His fresh application was processed and valid Registration Certificate was issued by the respondent authority under the Tamil Nadu Goods and Service Tax Act.
- The Special Government Pleader representing respondent authority submitted that the petitioner only obtained new registration and old registration was not in force when the petitioner submitted his returns. The retrospective effect cannot be given to the Registration certificate.

Decision of the Case

- The Single Judge Bench of Justice observed that the petitioner is entitled to a relief sought for in his representation is concerned, it is for the respondent authority to consider the same on merits and in accordance with the law.
- Therefore the court directed the respondent authority to consider the petitioner's representation seeking for validation of his registration from July 1, 2017, itself and pass final orders on merits and in accordance with the law and in the light of the decisions referred to by the petitioner in his representation after giving sufficient opportunity to the petitioner, *within a period of 8 weeks*.

The Madras High Court directed the Joint Commissioner & Assistant Commissioner to grant retrospective registration for the petitioner's Registration Certificate