

**GIB/KR/Alukka Gold/06-04-2018/HC-13**

**High Court Category :** Registration

**State :** Kerala

**Order No.:** GIB/KR/Alukka Gold/06-04-2018/HC-13

**Name of Entry :**

M/s Alukka Gold Palace

**Date :** 06-04-2018

**Breif Issue :**

Issues Involved :

Where registration of petitioner under GST statutes was delayed due to quoting of wrong PAN in VAT returns, authorities were directed to grant registration to petitioner from date i.e., 1-7-2017 when GST statute came into force however GST Certificate has been allotted w.e.f. 12.08.2017.

Fact of the Case:

On account of a mistake committed by the petitioner during 2009 in providing the PAN number of another firm for the purpose of obtaining registration under the Kerala Value Added Tax Act ('the Act'), the request of the petitioner for registration under the GST statutes were delayed and were granted only with effect from 12.08.2017. The grievance of the petitioner is that since the GST statutes came into being from 01.07.2017, the petitioner is unable to comply with the statutory requirements in relation to the business for the period from 01.07.2017 to 12.08.2017. The petitioner, therefore, seeks appropriate directions in this regard, in the writ petition.

**Decision of Advance Ruling Authority :**

Consideration and Decision by High Court:

High Court directed that it deems appropriate to dispose of the writ petition directing the fourth respondent to provide registration to the petitioner under the GST statutes with effect from 01.07.2017. Ordered accordingly.