

GIB/KR/St. Josephs/28-03-2018/HC-19

High Court Category : Registration

State : Kerala

Order No.: GIB/KR/St. Josephs/28-03-2018/HC-19

Name of Entry :

M/s St. Josephs Tea Company Limited

Date : 28-03-2018

Breif Issue :

Issues Involved:

Registration granted from a date other than appointed date of GST Act in case of Migration from KVAT to GST.

Fact of the Case:

Petitioner migrated from KVAT to GST and applied for registration under the Goods and Services Tax statutes, but they have not been granted registration. However, in pursuance of an interim order of the High Court, they were granted registration w.e.f. 09-03-2018. Grievance of the petitioner concerns their inability to comply with the requirements in terms of the statutes for the period from 01-07-2017 to 09-03-2018.

Decision of Advance Ruling Authority :

Consideration and Decision by High Court:

High Court held that Since petitioner was granted registration w.e.f. 09-03-2018, the competent authority was directed to make appropriate changes in the portal to enable the petitioner to comply with the statutory requirements for the period prior to 09-03-2018.