

GIB/GUJ/OCTAGON/18-04-2019/HC-49

High Court Category : INTEREST

State : Gujarat

Order No.: GIB/GUJ/OCTAGON/18-04-2019/HC-49

Name of Entry :

Octagon Communication Pvt. Ltd.

Date : 18-04-2019

Breif Issue :

Facts & Issue Involved:

Petitioner submits that there is no condition for making payment of tax as a pre-condition for filing return of Form GSTR-3B; that in the absence of any such provision, the online system of the respondents which does not allow filing of returns without payment of tax liability admitted as per such returns is contrary to legal provisions; that if the petitioner is not able to file return in Form GSTR-3B by 20th April, 2019 the petitioner would be deprived of input tax credit.

Decision of Advance Ruling Authority :

Decision:

Having regard to the urgency of the matter and the fact that there is no response from the respondents No.2 and 3, by way of ad-interim relief, the petitioner is permitted to file manual returns in Form GSTR-3B for the months November, 2017 onwards, which would be subject to final outcome of the petition. Stand over to 13th June, 2019.