

**GIB/TN/ASEAN AEROMATICS/22-02-2019/HC-55**

**High Court Category :** INTEREST

**State :** Tamil Nadu

**Order No.:** GIB/TN/ASEAN AEROMATICS/22-02-2019/HC-55

**Name of Entry :**  
ASEAN AEROMATIC PVT. LTD.

**Date :** 22-02-2019

**Breif Issue :**

**Fact & Issues Involved:**

M/s. Asean Aromatics Private Limited (“The petitioner”) filed petition against order dated November 08, 2018 regarding cancellation of registration on the ground that Form GSTR-3B return have not been filed upto 11 December 2017 and Form GSTR-1 only up to August 2018.

In response to a show cause notice received on dated October 14, 2018 for cancellation of registration, petitioner contented that delay was on account of severe working capital shortage and the enhancement of working capital was awaited and the dues would be settled at the earliest.

The petitioner further contended to pay pending GST dues in six monthly instalments, a sum of Rs.10,00,000/- having been paid as first instalment on December 14, 2018.

**Decision of Advance Ruling Authority :**

**Decision:**

The Hon’ble High Court of Madras in case of M/s. Asean Aromatics (P.) Ltd. v/s Assistant Commissioner (Circle) GST vide its Writ Petition No: 807 dated February 22, 2019 held that the authorities, both Centre and State, have taken into consideration the fact that GST is nascent in its application and is an evolving regime. The interests of small traders have thus weighted consideration with the authorities in granting the relaxation in time limits.

Further the High Court directed the authority to, consider the facts that assesses faces technical difficulties and not engaged in any business transactions on account of the cancellation of registration for the last four months, allows assesses to pay GST dues in six monthly instalments.