


**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Civil Writ Petition No. 4352/2023

M/s Rajendra Agency, having its registered office at Pancholiyon Ki Pol, Near Sadar Bazar, Ladnu, Nagaur through its Proprietor Rajendra Kumar Mathur S/o Anoop Chand Mathur, aged about 57 Years.

----Petitioner

Versus

1. Union of India, Ministry of Finance, through Secretary, Government of India, New Delhi
2. Commissioner, Goods and Service Tax, Staff Colony, PHED Colony, Nagaur (Rajasthan)
3. Assistant Commissioner, State Tax, Ward -II, Circle Nagaur.

----Respondents

For Petitioner(s)	:	Mr. Shridhar Mehta
For Respondent(s)	:	Mr. Hemant Dutt Mr. Rajvendra Saraswat

**HON'BLE MR. JUSTICE VIJAY BISHNOI
HON'BLE MR. JUSTICE PRAVEER BHATNAGAR**

Order

26/04/2023

The petitioner-firm has approached this Court with a grievance that on account of inadvertence, the petitioner-firm has filed some incorrect entries in GSTR—1 for the year 2019-20 and 2020-21, however, when the petitioner-firm approached the respondent-GST Department for rectification in GSTR-1, the respondents-GST Department did not take any action on the request of the petitioner-firm.

Learned counsel for the petitioner-firm submits that in identical situation, the Calcutta High Court has disposed of a writ

petition filed by one of the assesseees while directing the respondent-GST Department to consider the representation filed on behalf of the firm with a prayer for rectifying the error in the GSTR-1. It is, thus, prayed that similar direction may kindly be issued to the respondent-GST Department in the case in hand.

Learned counsel for the respondent No.3 has opposed the prayer made on behalf of the petitioner-firm.

Having heard learned counsel for the parties and after going through the material available on record, we are of the opinion that when the petitioner-firm has filed representation with a prayer for rectification in the GSTR -1, the respondent No.3 may considered the same.

In view of the above, this writ petition is disposed of with a direction to the respondent No.3 to consider and decide the representation (Annexure-1) filed by the petitioner-firm on 01.10.2022 strictly in accordance with law within a period of six weeks from today. The respondent No.3 shall also provide opportunity of hearing to the petitioner-firm before passing any order on the said representation.

(PRAVEER BHATNAGAR),J

(VIJAY BISHNOI),J