

ITEM NO.45

COURT NO.4

CORRECTED
SECTION XVS U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 3839/2020

(Arising out of impugned final judgment and order dated 05-02-2020 in DBCWP No. 1805/2020 passed by the High Court Of Judicature For Rajasthan At Jodhpur)

UNION OF INDIA

Petitioner(s)

VERSUS

TAX BAR ASSOCIATION & ORS.

Respondent(s)

(IA No.24889/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.24894/2020-PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 10-02-2020 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN
HON'BLE MR. JUSTICE S. RAVINDRA BHATFor Petitioner(s) Mr. Tushar Mehta, SG
Mr. H. Raghavendra Rao, Adv.
Mr. Zoheb Hussain, Adv.
Mr. B. Krishna Prasad, AORFor Respondent(s) Mr. Sanjay Jhanwar, Adv.
Mr. Rishabh Sancheti, Adv.
Ms. Padma Priya, Adv.
Mr. Anchit Bhandari, Adv.
Mr. Prateek Gattani, Adv.
Mr. K. Paari Vendhan, AORUPON hearing the counsel the Court made the following
O R D E R

We do not intend to interfere with the order passed by the High Court of Judicature for Rajasthan, Jodhpur. However, we only stay that part of the order which has extended the deadline for submitting the returns. This is on the basis of Mr. Tushar Mehta, learned Solicitor General's statement to this Court that only

Rs. 200/- per day is being charged for the filing of late returns, which subject to the outcome of the writ petition will be refunded. He has also assured us that the authorities, both under the Central as well as State Acts, will not invoke any penal powers in this behalf.

We have been informed by learned counsel appearing on behalf of the respondents that the capacity for on-line processing of GST applications is extremely limited. The applications being far more in number, we direct the petitioner to look into this problem and come out with a solution in accordance with the aforesaid capacity as soon as is practicable.

We do not intend by this ad-hoc order to at all interfere with what the High Court may ultimately do on the facts of this case.

The Special Leave Petition is disposed of accordingly.

Pending applications also stand disposed of.

(R. NATARAJAN)
AR CUM PS

(NISHA TRIPATHI)
BRANCH OFFICER

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COURT NO.4

SECTION XV

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

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UPON hearing the counsel the Court made the following
O R D E R

We do not intend to interfere with the order passed by the High Court of Judicature for Rajasthan, Jodhpur. However, we only stay that part of the order which has extended the deadline for submitting the returns. This is on the basis of Mr. Tushar Mehta, learned Solicitor General's statement to this Court that only Rs.

200/- per day is being charged for the filing of late returns beyond 12.02.2020. He has also assured us that the authorities, both under the Central as well as State Acts, will not invoke any penal powers in this behalf.

We have been informed by learned counsel appearing on behalf of the respondents that the capacity for on-line processing of GST applications is extremely limited. The applications being far more in number, we direct the petitioner to look into this problem and come out with a solution in accordance with the aforesaid capacity as soon as is practicable.

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