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By Nidhi, Advocate



Judgment No.: 055
Dt.: 23-01-2024



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Judgment Deals With

Section/Rule	Rule 86A
Authority	Allahabad High Court
Case Name	M/s. Amarnath Trading Company VS State Of U.P.
Dated	11 th January, 2024

Brief Facts:

The order dated 10.10.2023 was passed by Assistant Commissioner blocking ITC of Rs. 53,61,832/- in exercise of his power under Rule 86A of UPGST Rules, 2017.

The only reason to block ITC is that the said ITC was not genuine since the supplier/selling dealer - M/s Pushpendra Singh was found to be non-existent at his disclosed place of business, at District Hapur.

Contention of the Petitioner:

M/s Pushpendra Singh had applied for amendment of core field in registration particulars, including as to the place of business - to be amended and changed from Hapur to Ghaziabad. That change was applied for on 06.10.2023 i.e. 4 days prior to the impugned communication. On 31.10.2023, GSTN recorded that change and issued due communication to M/s Pushpendra to record the change of address of his principal place of business from Hapur to Ghaziabad.

Findings & Decision of the Court:

At present, it does appear, for reason of time consumed in processing the application dated 06.10.2023, that change of address of M/s Pushpendra Singh may not have been known to the Assistant Commissioner when he passed the order dated 10.10.2023.

Since the order dated 10.10.2023 is wholly ex-parte, no useful purpose would be served. The petitioner was directed to file an application before Assistant Commissioner to recall the order dated 10.10.2023 for the facts and reasons noted above, who shall verify the correct facts from the GSTN and pass appropriate and reasoned order within 1 week from the date of filing that application.

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