

DISTRICT: KAMRUP

IN THE GAUHATI HIGH COURT

**(THE HIGH COURT OF ASSAM, NAGALAND, MIZORAM
& ARUNACHAL PRADESH)**

(CIVIL EXTRAORDINARY JURISDICTION)

PUBLIC INTREST LITIGATION NO. _____ /2020

CATEGORY:

CODE:

To,

The Hon'ble Mr. Justice Ajay Lamba, B.A. (Hons. English), LLB the
Chief Justice of the Hon'ble Gauhati High Court and His Lordship's
other companion Justices of the said Hon'ble Court.

IN THE MATTER OF:

A Public Interest Litigation.

-AND-

IN THE MATTER OF:

An Application under Article 226 of the
Constitution of India for a writ in the
nature of Mandamus and / or Certiorari
and / or any other appropriate Writ,
Direction or Order.

-AND-

IN THE MATTER OF:

Violation and Infringement of the Fundamental Rights and other legal rights of the Public as a whole guaranteed under Part III of the Constitution of India as well as other Legal rights of the Petitioners as guaranteed under the Constitution of India and other laws framed thereunder.

-AND-

IN THE MATTER OF:

Non functioning of the GST portal system for the couple of days including today, being the last date for submitting GSTR-9 and 9C returns.

-AND-

IN THE MATTER OF:

**1) ALL INDIA FEDERATION OF
TAX PRACTITIONERS**

**2) TAX BAR ASSOCIATION,
GUWAHATI**

.....PETITIONERS

-VERSUS-

1) THE UNION OF INDIA

Represented by the Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi.

2) GST COUNCIL

5th Floor, Tower- II, Jeevan Bharti Building, Janapath Road, Connaught Place, New Delhi- 110 001.

3) GOODS & SERVICE TAX NETWORK

East Wing, World Mark- 1, Aerocity, New Delhi.

4) THE UDNER SECRETARY TO THE GOVERNEMENT OF INDIA,

Ministry of Finance, Department of Revenue, North Block. New Delhi- 110001

.....RESPONDENTS

The humble petition of the
Petitioner above-named:

MOST RESPECTFULLY SHEWETH:-

1. That the petitioner No. 1 is a Federation which includes Advocates, Solicitors, Chartered Accountants and Tax Practitioners, practicing direct or indirect taxes, from all States in the Country. As of today, the Federation is the only professional organization of our country which has 132 Professional Associations, from 18 States as its affiliated members and more than 7,500 individuals as life members. The petitioner No. 2 is an association of various Advocates, Chartered Accountants and other Tax Practitioners practicing in the North East Region (NER). The petitioner No. 1 association apart from doing various professional activities also takes up matter affecting the tax payers of the country and matters affecting the larger interest of the country at large. Both the associations are registered under the Societies Registration Act,

1860. It is further stated the petitioners have the means to pay the costs, if any, imposed by the Court.

- 2.** That respondent No. 1 is the Union of India represented by the Secretary to the Government of India, Ministry of Finance, Department of Revenue, New Delhi. The respondent No. 2 is the GST Council having its office at 5th Floor, Tower- II, Jeevan Bharti Building, Janapath Road, Connaught Place, New Delhi-110 001. Respondent No. 3 is the Goods & Service Tax Network, East Wing, World Mark- 1, Aerocity, New Delhi. Respondent No. 4 is the Under Secretary to the Government of India, Ministry of Finance, Department of Revenue, North Block, New Delhi-110001.
- 3.** That the petitioners beg to state that the order likely to be passed in the present litigation shall protect the security and interest of the public at large. The details of the respondents are mentioned in the memo of parties hereinabove.

- 4.** That the Petitioners state that the information as well as the documents involving in the present litigation has been derived from different sources.
- 5.** That the petitioners beg to state that the general people of the nation and the people of Assam more particularly tax payers and tax professional are directly affected by the issues involved in the present litigation and since they are not organised, the petitioners are filing the present petition on their behalf in the larger interest and security of the general people of the State of Assam as well as the Nation.
- 6.** That the petitioners beg to state that for the purpose of filing GST Annual Return in Form GSTR-9 and GST Audit report in form GSTR- 9 C, utilities have been made available by the GSTN portal. However, the same have been amended very frequently, the very last utility of Audit Report in form GSTR- 9C version 1.6 was released on 08.01.2020 which left an inadequate time of 23 days only for filing of GSTR-9C within the due date.

- 7.** That the petitioners beg to state that the GSTN portal has been facing technical problems for the past days, mainly around the due dates of filing GSTR-1 and GSTR-3B. The same is continuing even after the due dates and it is taking more than anticipated time to save the data on the portal. The jpeg file of the GST Audit once uploaded on the portal takes 2 to 3 hours to save the data in some cases. As such, filing of GST Audit on the portal is very time consuming.

- 8.** That the petitioners beg to state that many members of the petitioner associations have raised the issue regarding problem in receipt of OTP for filing Annual Return in Form GSTR-9 and GST Audit Report in Form GSTR-9C. The process of validation through OTP, which is sent on mobile number and email of the taxpayer, has to be followed for filing the said forms on the GSTN portal. The portal allows only 10 minutes to punch the OTP, but the tax payers are not receiving the OTP within the time of 10 minutes. This has caused frustration and anxiety among the practitioners and tax payers.

- 9.** That the petitioners beg to state that the deadline to avail waiver of late fee chargeable on GSTR-1 from July, 2017 to November, 2019 was extended from 10.01.2020 to 17.01.2020. The Finance Ministry tweeted that the response to this waiver has been very encouraging and since announcements on 18th December, 2019, about 54 lakhs GSTR-1 have been filed till 09.01.2020. It has also been said that, In view of such huge response, which would lead reduction in unmatched credits, it had been decided to extend the said amnesty scheme from 10.01.2020 to 17.01.2020. This aspect was also considered by several tax payers and practitioners, and therefore, they had kept their GSTR-9 and GSTR-9C on hold, so that maximum of their ITC would get through matched with GSTR-2A. Since many of the taxpayers were filing GSTR-1, the taxpayers who are liable to file audit were not in a position to decide whether to reverse the unmatched ITC on the basis of GSTR-2A, because GSTR-2A keeps on changing when vendor files GSTR-1. In such situation it was advisable for the taxable person liable for audit to keep annual return and GST Audit on hold, so that he can take firm decision about reversal of ITC. Also several of the

taxpayers and practitioners were busy in filing pending GSTR-1 and hence, couldn't take work of GST annual return and GST Audit on priority. The petitioner further begs to state that there are some taxpayers who are liable for audit only under GST Act and not under any other Statutes. This is because business turnover is within Rs. 2 Cr, but turnover for the purpose of GST exceeds Rs. 2Cr. Such taxpayers cannot fill information with regard to statutory auditor which is causing technical problem in generating the jpeg file for filing GST Audit. There are no clarifications issued in this regard. Therefore, such taxpayers are helpless and not in a position to file GST Audit Report.

- 10.** That the petitioner begs to state that by virtue of Notification No. 49/2019 dated 09.10.2019, an option has been given to the registered taxpayers, having aggregate turnover of less than rupees two crore, with respect to filing of Annual Return in Form GSTR-9. Further, Vide Circular No. Circular No. 124/43/2019 - GST dated 19.11.2019, it is clarified that the tax payers, may, at their own option file FORM GSTR-9 for the said financial years before the due date. After the due date of

furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of FORM GSTR-9 for the said period. However, no clarification was provided as to working of the GST common portal for the cases where the annual returns and audit reports are filed beyond the due date because the aggregate turnover exceeds rupees two crores and are liable to file Annual Return in Form GSTR- 9 and Audit Report in Form GSTR- 9C with late fee applicable.

- 11.** That the petitioners beg to state that GSTR- 9C version 1.6 was released on 08.01.2020. However, from 19.01.2020 to 22.01.2020, the GST Network failed and even GSTR 3B could not be filed. Since 25.01.2020, the data entered online does not get saved, which otherwise gets saved immediately, and an error message gets generated. Since 1.30 p.m of 31.01.2020, the site has almost collapsed. The last date of filing the forms and returns for the F.Y. 2018-19 is 31.03.2020 but till date the GSTR-9 and GSTR-9C forms have not been made available.
- 12.** That the petitioners beg to state that since the implementation of the GST from 01.07.2017, the members of the petitioner

associations, involved in GST Audit for financial year 2017-18, are working day and night, even on holidays, Saturdays and Sundays including 26.01.2020 (The Republic Day) but it is highly improbable to complete the GST audit work and to upload GSTR-9, 9A & GSTR 9C by 31st January, 2020 for the following reasons:

- a) As per GST Law, the taxpayer-was allowed to file GSTR-9 by 31st Dec every year after the end of the financial year leaving 9 months sufficient time to complete the audit work.
- b) However, the amended utility of Simplified GSTR-9 and GSTR-9C was made available on GST Portal only on 6th Jan, 2020 and the due date for submission is fixed for 31st Jan, 2020 leaving merely 25 days for CA Professionals to fill up the most technical and complex GSTR-9 form and, thereafter, prepare reconciliation and submit GSTR-9C.
- c) It is to be noted that the GSTN site has its own inherent problem. It has been working very slow and in the current month especially it was taking unusual hours to save the data.

- d) The due date for filing GSTR-1 was extended up to 17th Jan, 2020. Once the GSTR-I is uploaded, the concerned dealers can verify their own updated form GSTR-2A. After obtaining the latest GSTR-2A, the registered persons have to verify the same with the turnover disclosed by them in the return and books of accounts. It is only after they do this exercise, the exact amount of disallowance or mismatch, if any, can be determined in each of the assessee's case. This would also mean revisiting each and every registered assessee's final mismatch data and comparing the books for each and every supplier. This is a herculean task and cannot be completed before 31' Jan, 2020. The extension of time would ensure that each and every registered person liable for Form 9C would get breathing time to disclose final corrected figures. This would also assist the Department enormously for final analysis and selection of assessees for further action, if any.
- e) The data published by Central Board of Indirect Taxes and Customs (CBIC) reveals that only 19.85% of GSTR-9C

could be filed by 25th Jan, 2020 and in our opinion, based on the feedback of CA members, 80% remaining GSTR-9Cs cannot be filed by 31st Jan, 2020 even with their best efforts.

- f) Further, there are multiple compliances which a registered person must adhere to under various Acts in the month of January, 2020:

<u>Nature of Compliance</u>	<u>Due Date</u>
- Income Tax TDS Payment	07.01.2020
- Income Tax TDS Return	31.01.2020
- GSTR-3B (Monthly)	20.01.2020
- GSTR-1 (Monthly)	11.01.2020
- GSTR CMP-08	18.01.2020
- GSTR 9 & 9C	31.01.2020

- g) Since taxpayers have already filed their GSTR 3B & GSTR-I for FY 2017-18, the Tax Due thereon is already deposited in the government treasury. GSTR-9 & GSTR-9C may only determine some differential liability, if any.

There is, thus, no real loss to the revenue in extending the date. The very purpose of introducing the provision of filing the Annual Return (GSTR 9) and Reconciliation Form (GSTR 9C) is to correct the mistakes that may have been committed while filing of GSTR-1 and GSTR-3B and to self-assess the tax liability, if any, by the tax payers with the help of the GST Auditors and pay the same which will enable the Govt. to utilize this money towards the welfare of the citizens of this country. It is to noted that if GST Audit work is done in a hurry of filing GSTR 9, 9A & 9C in such a short time of 25 days, from the availability of Simplified Utility on GST Portal, the quality of the service will suffer and this will fail the very purpose for which these forms have been designed. This will also result in endless litigations in future and harassment of the Taxpayer.

- 13.** That earlier the date of submission of return was 31.12.2019 for furnishing the return of financial year. However, some sudden technical changes were found by taxpayers as a result of which the said Annual Return for the period from the 01.07.2017 to

31.03.2018 could not be furnished by registered person as per reference to sub section (1) of section 44 of the Central Goods and Service Tax Act, 2017. This position was realized by the Ministry of Finance (Department of Revenue) and by order no. 10/2019- (Central tax) dated 26.12.2019 and in exercise of the powers conferred by Section 172 of Central Goods and Service Tax, 2017 the last date of submission of annual return was extended to 31.01.2020.

A copy of the order dated 26.12.2019 is annexed and marked herewith as

ANNEXURE- I.

- 14.** That although the date was extended upto 31.01.2020 for submission of the GST Audit forms (Form 9 and 9C) but GST portal was not working properly and the tax payers, chartered accountants etc. could not upload the returns in the said portal. Various representations were submitted by the authorities for extension of time to submit the GST Audit forms (Form 9 and 9C)

for the difficulties faced by the tax payers and the chartered accountants due to non-functioning of the portal system.

Copies of the screenshots showing the technical errors in the portal system are annexed hereto and collectively marked as

ANNEXURE- II.

- 15.** That the Central Board of Indirect Tax and Customs by a post in its Twitter handle at around 10.30 p.m on 31.01.2020 extended the due date for filing the GSTR Annual Return and Reconciliation Statement in Form GSTR – 9/ 9A and 9C for F.Y 2017-18. The CBIC observed that considering the difficulties being faced by tax payers in filing GSTR 9 and GSTR 9C for F.Y 2017-18, it has been decided to extend the due dates in a staggered manner for different groups of states to 3rd, 5th and 7th February, 2020 as under:

"Group 1: Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Puducherry, Telangana, Andhra Pradesh, Other Territory - 3rd February 2020

Group 2: Jammu and Kashmir, Himachal Pradesh, Punjab, Chandigarh, Uttarakhand, Haryana, Delhi, Rajasthan, Gujarat- 5th February 2020

Group 3: Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Andaman & Nicobar Islands, Jharkhand, Odisha, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Lakshadweep, Madhya Pradesh, Uttar Pradesh- 7th February 2020"

- 16.** That the petitioner begs to state that such an action on part of the CBIC in giving a post in its Twitter handle at 10.30 p.m on 31.01.2020, when the last date for filing of GSTR 9 and GSTR 9C for F.Y 2017-18 was about to expire, is completely baseless inasmuch as in a State like Assam, people who resides at remote areas and who are not conversant with the Twitter handle etc. will not be able to make use of the said extended date and thereby no benefit will accrue to the said tax payers. The people residing in the other NE States are in a worse position as in some of the places, there is no internet facilities at all. It is submitted by the petitioners that any notification extending the date should be reasonable so that people may know and take advantage of the same.

- 17.** That section 47 of the Central Goods and Service Tax Act provides for levy of late fees. Section 47 of the act is reproduced below:

Section 47 of CGST Act 2017: Levy of Late Fee (CHAPTER IX – RETURNS)

(1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.

(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent. of his turnover in the State or Union territory.

For non-submission of Audit Form GSTR-9C, section 125 of the CGST Act provides for penalty to the tune of Rs. 25, 000. The said section 125 is reproduced below for the sake of convenience:

"Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no

penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty-five thousand rupees.”

- 18.** That from the above position it will be clear that imposition of penalty is mandatory for non submission of GST Annual Return and GST Audit Form (Form 9 and Form 9C) within the prescribed time. When the Government has made it mandatory to submit the GST Annual Return on GST portal electronically only and the said GST portal is not working properly and there are technical glitches which have been admitted by the Government, non extension of date of submission of the GST Annual Return and GST Audit Form (Form 9 and Form 9C) is absolutely arbitrary, illegal and without jurisdiction and the Respondent are liable to be directed by this Hon'ble High Court to extend the date of submission of the GST Annual Return and GST Audit Form (Form 9 and Form 9C) and or not to impose any penalty or interest for the GST Annual Return and GST Audit Form (Form 9 and Form 9C) after 31.1.2020.
- 19.** That it is pertinent to mention herein that the late fees for not filing the GSTR 9 within the due date is Rs 100 per day, per act.

That means late fees of Rs 100 under CGST & Rs 100 under SGST will be applicable in case of delay. Thus, the total liability is Rs 200 per day of default. This is subject to a maximum of 0.25% of the taxpayer's turnover in the relevant state or union territory. However, there is no late fee on IGST yet.

- 20.** That the petitioners beg to submit that there is hue and cry all over the country for being not able to submit the GST Annual Return and GST Audit Form on GST portal for which the dealers are going to be penalized with late fees and penalty. The traders, businessman and chartered account and other professionals are passing sleepless night for not working of the GST portal and not being able to submit the of the GST Annual Return and GST Audit Form (Form 9 and Form 9C) within time.
- 21.** That the petitioners beg to submit that after submission of GSTR -1 and 2, Form GSTR-1A and 2A are generated by the Portal. Before that, filing annual return, the filing of return in 9 and 9(C) is meaningless and it is the fault in form GSTR 9 where the auto populated figures are taken from GSTR-1, but one has to take the figures as per Form 3-B. Further The respondent authorities have

not changed the scheme of the Forms to give effect to the amendment in Form – 9. Further it does not allow to give effect the payment of additional tax liabilities as well as FORM (ITC). This has created chaos and confusions badly in filing of the necessary forms and returns. The new annexure forms were specified only on 6th of January, 2020. Since the forms were made available only on 09.01.2020 for all the practical purposes, the due date of filing of the return starts from the date of availability of the forms and of the prescription of the forms and not from the end of the year as per the Act. The respondent authorities are penalizing the general traders and business of the country for their own fault which is not permissible under the law.

- 22.** That the petitioners beg to submit that without making the GST portal system properly workable, insisting for submission of returns and audit form on the portal and providing for realization of late fee and penalty for non submission in nothing but pure and simple measures to collect revenue from the tax payers which cannot be made mandatory by law and such realization is not only violative of Article 14 of the Constitution of India but same is also violative of Article 265 of the Constitution of India.

- 23.** That the petitioners beg to submit that the levy and collection both must be in accordance with law. Article 265 of the Constitution of India specifically provides for levy and collection has to be in accordance with law. In the present case, without making the GST portal system workable which is full of technical glitches as would be evident with the various High Courts flooded with petitions complaints of non working of the GST portal system is absolutely illegal and arbitrary on the part of the Central Government and the same is liable to be interfered by this Hon'ble Court.
- 24.** That the Hon'ble Delhi High Court in a writ petition bearing ***WP(C) No. 1280/2018 (Bharagava Motors vs. Union of India & Ors.)***, taking note of the difficulties in filing TRAN-1 form due to technical glitches observed as follows:

"10. The GST system is still in a „trial and error phase“ as far as its implementation is concerned. Ever since the date the GSTN became operational, this Court has been approached by dealers facing genuine difficulties in filing returns, claiming input tax credit through the GST portal. The Court’s attention has been drawn to a decision of

the Madurai Bench of the Madras High Court dated 10th September 2018 in W.P.(MD) No.18532/2018 ([Tara Exports v. Union of India](#)) where after acknowledging the procedural difficulties in claiming input tax credit in the TRAN-1 form that Court directed the Respondents "either to open the portal, so as to enable the petitioner to file the TRAN 1 electronically for claiming the transitional credit or accept the manually filed TRAN 1" and to allow the input credit claimed "after processing the same, if it is otherwise eligible in law".

11. In the present case also the Court is satisfied that the Petitioner's difficulty in filling up a correct credit amount in the TRAN-1 form is a genuine one which should not preclude him from having his claim examined by the authorities in accordance with law. A direction is accordingly issued to the Respondents to either open the portal so as to enable the Petitioner to again file TRAN-1 electronically or to accept a manually filed TRAN-1 on or before 31st May 2019. The Petitioner's claims will thereafter be processed in accordance with law.

12. With a view to ensure that in future such glitches can be overcome, the Court directs the Respondents to consider providing in the software itself a facility of the trader/dealer being able to save onto his/her system the filled up form and also a facility for reviewing the form that has been filled up before its submission. It should

also permit the dealer to print out the filled up form which will contain the date/time of its submission online. The Respondents will also consider whether there can be a message that pops up by way of an acknowledgment that the Form with the credit claimed has been correctly uploaded.”

- 25.** That the petitioners beg to submit that the rule making process is something more subtent that the postulation of rights and duties, power and responsibilities, one of the niceties of judicial activism in the public sense that intervention by the Court in the governmental process needs to be finally tuned to the particular situation. It is upto calls for judicial review of a different kind, it is a matter of variable check according to the mood of the times and circumstances of the topic of the discussion. The powers conferred on the authorities to issue various notifications under the act including the notification fixing the date of submission of various returns cannot be exercised whimsically. The delegated authorities while exercising its powers has to act rationally. In the present case, by the earlier notification the last date of submission of return in Form GSTR – 9 and Audit Form in 9C was fixed in 31.01.2020. Since the GST portal was not working and

there was lot of technical glitches because of which it was impossible to submit the returns and audit form before 31.01.2020, various representations were submitted for extension of the date for submission of return and audit form. However the respondent authorities decided to extend the date by uploading a post on twitter i.e on 31.01.2020. It is pertinent to mention herein that in some cases the extension has been given for two days and in some cases for seven days. No formal notification has been issued. It may be kindly be noted that this information about extension of the date cannot reach the different parts of the state within two days or seven days in as much as in many places there is no internet facility available and in some places even electricity is not available for twelve to twenty four hours. Under such situation the respondent authorities are making a mockery of the system by asking the general public to comply with the several rules and regulations which are impossible to comply with. As such it is a fit case whereby the respondent authorities are liable to be directed by this Hon'ble Court to extend the date of return in Form GSTR – 9 and 9C upto 31.03.2020 without any penalty and late fees charges and to

make the GST portal workable and to remove the technical glitches.

- 26.** That the petitioners submit that in the context of public authority exercising powers under a statute which confers the power on the said authority, one cannot conceive of giving blanket and arbitrary power to the said authority. An authority cannot exercise its power by way of unfettered discretion. The powers being exercised by the respondent authorities by way of issuance of notification for removal of difficulties, is in fact creating more difficulties to the members of the member's associations and the public at large. The said authority cannot be allowed to perform its duties in a capricious manner and the same must be interfered with by this Hon'ble Court.
- 27.** That the petitioners beg to submit that it is a known fact that the literacy rate of our country is nearly 69.1%, not to speak of computer education and internet facilities. Even people who have not even passed high school examination are doing their business with their basic knowledge. To require such a person to do everything in internet on the GST portal and to comply with the

provisions of GST law which, in fact, is a fit law for developed countries, has resulted in a chaos in the entire country. Not only is their business being affected, but many business person have even stopped their business and many tax professionals have left their profession and some have even gone into deep depression. Such a situation cannot be allowed to continue and the same needs interference of this Hon'ble Court.

- 28.** That the petitioners beg to submit that the genuine tax payer who are interested in paying due taxes and to contribute towards the Revenue of the Country for developmental works are being penalized and are not being allowed to pay the due taxes by providing an unworkable and full of glitches portal system. There cannot be a similar instance in any Country where a tax payer is asked to pay the taxes and comply with the provisions of the law without making the collection machinery proper and workable. By the unworkable portal system which is full of technical glitches, the Government in fact is asking the tax payers to do something which is impossible to comply with and out of his control. Such an act of the Respondent authorities is not only absolutely illegal and

arbitrary but absolutely without jurisdiction and cannot meet the test of Article 14 of the Constitution of India.

- 29.** That the petitioner has no other alternate efficacious remedy save and except the proceedings initiated under Article 226 of the Constitution of India before this Hon'ble Court.
- 30.** That the petitioner demanded justice but the same has been denied to the petitioner.
- 31.** That this petition has been filed *bona fide* and in the interest of justice.

In the premises aforesaid, it is most respectfully prayed that Your Lordships may graciously be pleased to issue a rule directing the respondents to show cause as to why a writ in the nature of Mandamus and/or any other appropriate writ of like nature should not be issued directing and commanding the Respondents to extend the date of filing of the GST Annual Return and

GST Audit Form (Form 9 and Form 9C) for a reasonable time and/or allow the petitioner to submit the GST Annual Return and GST Audit Form (Form 9 and Form 9C) without payment of late fee and penalty and also issue a direction to make the GST portal system workable and technical glitch free before imposition of any penalty and on hearing cause and causes as may be shown and after hearing the parties, be pleased to make the Rule absolute and/ or pass such order/orders and or further order/orders as may deem fit and proper.

-AND-

In the interim, Your Lordship may further be pleased to extend the date of filing of the GST Annual Return and GST Audit Form (Form 9 and Form 9C) for a reasonable time and/or allow the petitioner to submit the GST Annual Return and GST

Audit Form (Form 9 and Form 9C) without payment of late fee and penalty and/or pass such interim order(s) as Your Lordship may deem fit and proper.

And for this act of kindness your Petitioner as is always in duty bound shall ever pray.

AFFIDAVIT

I,

do hereby

solemnly affirm and states as follows :-

1. That I am the vice chairman(EZ) of Petitioner No. 1 federation in the instant petition and as such I am competent to swear this affidavit and fully conversant with the facts and circumstances of the case. I am also authorised by the Petitioner No. 2 swear and sign this affidavit in their behalf.
2. That I as authorised by the Petitioner No. 1 have filed the present petition as a Public Interest Litigation.
3. That I have gone through the Gauhati High Court (Public Interest Litigation) Rules 2011 and do hereby affirm that the present Public Interest Litigation is in conformity thereof.
4. That I have no personal interest in the litigation and neither myself nor anybody in whom I am interested in any manner benefit from the relief sought in the present litigation save as a member of the General Public. This petition is not guided by self gain or gain of any person, institution, body and there is no motive other than of public interest in filing this petition.
5. I have done whatsoever inquiry/investigation which was in my power to do to collect all data/materials /information which were available and which are relevant for this Court to entertain the present petition.

6. I further confirm that I have not concealed in the present petition any data/ material/information which may have enabled this court to form any opinion to entertain this petition or not and/or whether to grant any relief or not.
7. That the statements made in this affidavit and in paragraph 1 to 6(part) , 8, 9, 11,13, 15,16,26,27,28 are true to my knowledge and in paragraphs 6,8, 10 ,11,12,14,16,21 being matters of record are true to my information received there from and the rest are my humble submissions before this Hon'ble Court. I swear that this declaration is true, that it conceals nothing, and that no part of it is false, so help me God.

And I sign this affidavit on this the 1st day of February 2020 at Guwahati.

Identified by

Advocate's Clerk

DEPONENT