

**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
JODHPUR**

D.B. Civil Writ Petition No. 1805/2020

Tax Bar Association

----Petitioner

Versus

Union of India & Ors.

----Respondent

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For Petitioner(s) : Mr. Prateek Gattani

For Respondent(s) : Mr. Vipul Singhvi.  
Mr. Anil Bhansali.

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**HON'BLE THE CHIEF JUSTICE MR. INDRAJIT MAHANTY  
HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI**

**Order**

**05/02/2020**

Heard learned counsel for the respective parties.

Learned counsel for the petitioner submits that the last date for uploading the GST R-9 and GST R-9C for the Financial Year 2017-18 was extended upto 3<sup>rd</sup>, 5<sup>th</sup>, and 7<sup>th</sup> February, 2020. In terms of the notification at page 52 dated 3<sup>rd</sup> February, 2020, registered persons in the State of Rajasthan are required to upload the aforesaid forms for the Financial Year 2017-18 by 5<sup>th</sup> of February, 2020. Learned counsel for the petitioner Association also submits that there is various evidence to show that in spite of attempts being made by various assesseees to upload the returns in terms of the directions issued in the notification, the computer is unable to accept the forms.

Learned counsel for the Union of India Mr. Vipul Singhvi submits that he has received copy of the writ application only

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yesterday and thus he sought adjournment in order to get instructions in the matter.

Learned counsel for the Union of India is directed to obtain necessary instructions from the appropriate authorities for appropriate extension of time. Taking into consideration the fact that there is technical difficulty being faced by various assesseees in uploading the forms, the appropriate officers of the Union of India shall do well to consider the request of the assesseees for extending time for uploading the forms. It may also be borne in mind that there are penal consequences for not submitting the forms within the time prescribed. Therefore, the learned counsel for the Union of India shall seek instruction from appropriate authorities by today itself by 2:00 PM.

Essentially the problems appears to be of server being unable to accept the uploading of the returns within time. Consequently a suggestion is made by the learned counsel for the petitioner that the respondents may provide E.Mail address of any appropriate officer so that the assessee may send their return through E.mail to appropriate officer if the same cannot be uploaded on the official website due to technical reasons.

Matter may be listed today at 2:00 PM. A copy of this order be handed over to the learned counsel for the Union of India.

Sd/-

(DR. PUSHPENDRA SINGH BHATI),J

Sd/-

(INDRAJIT MAHANTY),CJ

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