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HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition (T) No. 104 of 2018

M/s PVC Decorators, Anand Bhawan, Gurunanak Chowk, Raipur (C.G.), Through: Proprietor Yashwant Parakh, S/o Late Shri Lal Chand Parakh, aged about 52 years, R/o Ground Floor, Ganj Line Rajnandgaon (C.G.)

---- Petitioner

Versus

1. Union of India, through the Joint Secretary (Revenue), Ministry of Finance, Department of Revenue, Room No. 46, North Block, New Delhi -110 001.

2. The GST Council, Through the Additional Secretary, GST Council Secretariat 5th Floor, Tower II, Jeevan Bharti Building Janpath Road, Connaught Place, New Delhi -110 001.

3. The Central Board of Excise and Customs, Ministry of Finance, Government of India, North Block, New Delhi – 110 001.

4. Commissioner of Central Tax, Goods and Services Tax, Central GST Bhawan, Dhamtari Road, Tikrapara, Raipur – 49001, Chhattisgarh

5. Assistant Commissioner, Central Tax, Goods and Services Tax, Raipur, Central GST Bhawan, Dhamtari Raod, Tikrapara, Raipur -49001, Chhattisgarh

---- Respondents

For Petitioner	:	Mr. Harshal Chouhan, Advocate.
For Respondent No.3	:	Mr. Maneesh Sharma, Advocate.

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

18/05/2018

1. By way of this petition, the petitioner is seeking direction to the respondents authorities to re-open the GST portal for uploading/revising/modifying the GST TRAN-1 under the Central GST Rules, 2017.

2. I have heard learned counsel appearing for the parties.

3. On 3rd of April, 2018, a circular has been issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi, for redressal of grievances of tax payers due to technical glitches on GST portal on which an IT Grievance Redresssal Committee has been constituted.

Procedure for resolving the resolution of stuck TRAN – 1 has bee recorded and the manner has been indicated in paras 5 and 8 of the said circular. Para 5 relates to appointment of Nodal Officer and para 8 relates to resolution of stuck TRAN-1s and filing of GSTR-3B. Para 8 of the circular reads as follows: -

> "**8. Resolution of stuck TRAN-1s and filing of GSTR-3B**
>
> 8.1 A large number of taxpayers could not complete the process of TRAN-1 filing either at the stage of original or revised filing as they could not digitally authenticate the TRAN-1s due to IT related glitches. As a result, a large number of such TRAN-1s are stuck in the system. GSTN shall identify such taxpayers who could not file TRAN-1 on the basis of electronic audit trial. It has been decided that all such taxpayers, who tried but were not able to complete TRAN-1 procedure (original or revised) of filing them on or before 27.12.2017 due to IT-glitch, shall be provided the facility to complete TRAN-1 filing. It is clarified that the last date for filing of TRAN 1 is not being extended in general and only these identified taxpayers shall be allowed to complete the process of filing TRAN-1.
>
> 8.2 The taxpayer shall not be allowed to amend the amount of credit in TRAN-1 during this process vis-a-vis the amount of credit which was recorded by the taxpayer in the TRAN-1, which could not be filed. If needed, GSTN may request field formations of Centre and State to collect additional document/data etc. or verify the same to identify taxpayers who should be allowed this procedure.
>
> 8.3 GSTN shall communicate directly with the taxpayers in this regard and submit a final report to GIC about the number of TRAN-1s filed and submitted through this process.
>
> 8.4 The taxpayers shall complete the process of filing of TRAN 1 stuck due to IT glitches, as discussed above, by 30th April 2018 and the process of completing filing of GSTR 3B which could not be filed for such TRAN 1 shall be completed by 31st May 2018."

4. After going through the aforesaid circular and the scheme of the circular, I am convinced that complete procedure has been prescribed for redressal of grievance

which the petitioner has raised in this writ petition, particularly of non-uploading of FORM TRAN – 1 due to technical glitches. Apart from this, the State Government – Commissioner, Central Excise / GST has issued order dated 5-4-2018 in which Nodal Officers have already been appointed by the State Government. In view of the above, the petitioner is directed to approach the State Nodal Officer of Raipur within four days from today by filing representation along with all necessary documents for redressal of his grievance and in turn, the said authority would consider and dispose of the same following the procedure laid down in para 8 of the circular dated 3-4-2018.

5. With the aforesaid direction, the writ petition stands finally disposed of. No order as to cost(s).

Sd/-

(Sanjay K. Agrawal)
Judge

D/-