IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.09.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.22941 of 2018

M/s.EAP Infrastructures Private Limited
Represented by its Director
No.42, Rajendra Prasad Road,
Nehru Nagar, Chromepet
Chennai-600 044. ..Petitioner

Vs

1. The Principal Chief Commissioner
Good and Services Tax Act
(Previously Central Excise and Customs)
Nungambakkam, Chennai-600 034.

2. The State of Tamil Nadu
Represented by its Secretary
State Tax Department
Fort St.George,
Chennai-600 009.

3. The Union of India
Represented by its Secretary
Ministry of Finance
Department of Revenue
North Block, New Delhi - 110 001.

4. The Chairman
GSTIN, East Wing
World Mark-1,
4th Floor, Tower B, Aerocity
Indira Gandhi International Airport
New Delhi - 110 037. ..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of mandamus, to direct the the first respondent to enable the petitioner to file GST Tran-I declaration electronically and treat it as filed in accordance with law.

For Petitioner : Mr.C.Sivasubramanian
For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel, for R1, R3 & R4

Mr.M.Hariharan
Additional Government Pleader (T)
for R2

O R D E R

Mr.V.Sundareswaran, learned Senior Panel Counsel takes notice for the respondents 1, 3 & 4. Mr.M.Hariharan, learned Additional Government Pleader (Tax) for the second respondent.

2. The present writ petition is filed seeking mandamus directing the first respondent to enable the petitioner to file GST Tran-I declaration electronically and in accordance with law.

3. The grievance of the petitioner before this Court is that in pursuant to the introduction of GST, certain input tax credit entitled to the petitioner, cannot be availed, in view of some lack of clarity in the new transition provisions under the GST Act. Therefore, it is contended that the petitioner finds it difficult in taking those credit, while giving effect to the transition provisions under the GST Act.

4. This Court has already considered similar grievance expressed by the similarly situated persons and disposed of those writ petitions on 21.08.2018 in W.P.Nos.21321 to 21323 of 2018, by issuing certain directions.

5. The learned counsel appearing for the petitioner submitted that similar directions may be issued in the petitioner's case as well.

6. Mr.V.Sundareswaran, the learned Senior Panel Counsel for the respondents 1, 3 & 4 though submitted that similar directions may be issued in this case as well, he requested this Court to make it clear that the petitioner is entitled to the benefits by way of directions issued by this Court, only when they have made genuine attempt in uploading the FORM GST TRANS 1.

7. Needless to say that it is for the petitioner to place all the material facts including their attempt made to upload FORM GST TRANS 1, while making an application. Accordingly, this Writ Petition is disposed of without expressing any view on the merits of the matter, only with the following directions:

(a) The writ petitioner shall submit their application in accordance with the circular dated 03.04.2018 within a period of two weeks from the date of receipt of a copy of this order to the Assessing Officer/Jurisdictional Officer/GST Officer.

(b) On receipt of such application, the Assessing Officer/Jurisdictional Officer/GST Officer is directed to forward the application to the Nodal Officer within a period of one week.

(c) The Nodal Officer in consultation with the GSTN shall take note of the grievance expressed by the petitioner/Assessee and forward the same to the Grievance Committee, which in turn would take an appropriate decision in the matter as expeditiously as possible, in any event, within a period of six weeks thereafter.

No costs.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

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To

1. The Principal Chief Commissioner
Good and Services Tax Act
(Previously Central Excise and Customs)
Nungambakkam, Chennai-600 034.
2. The Secretary
State Tax Department
Fort St.George,
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+1 CC to Mr.C.Sivasubramanian, Advocate sr 60826.
+1 CC to Spl.Govt. Pleader sr 61042.

W.P.No.22941 of 2018

SP(24/09/2018)