IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.08.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.19567 of 2018

LRN Auto Agencies (P) Ltd.
Represented by Mr.Shivasundaresan
Director Kandhampatti By-pass
Near RTO Office
Salem - 636 005 ... Petitioner

v.

Assistant Commissioner
Office of the Assistant Commissioner of GST & Central Excise
Salem I Division
Varalakshmi Orchid, 3rd Floor
103, Ramakrishna Road
Salem - 636 007 ... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records in the proceedings in Letter C.No.IV/16/66/2017-GST Misc, dated 05.06.2018 issued by the respondent, quash the same as arbitrary and illegal and direct the respondent to allow manual filing of TRAN-I to avail the credit of duty paid on goods.

For Petitioner : Mr.Joseph Prabakar

For Respondent :Mr.V.Sundaraswaram
Senior Standing Counsel

ORDER

Heard Mr.Joseph Prabakar, learned for the petitioner and Mr.V.Sundaraswaram, learned Senior Standing Counsel, appearing for the respondent.

2. Though the petitioner seeks for setting aside the impugned proceedings dated 05.06.2018, learned counsel for the

petitioner, on instructions, submits that appropriate directions may be issued to the competent authority, so that the petitioner could be able to pursue the matter before the concerned authorities.

3. In the light of the above said submission, while rejecting the prayer for quashing the impugned proceedings, the writ petition is disposed of on similar lines as per the order passed in the case of Schwing Stetter India Private Limited v., The Commissioner of GST & Central Excise, Chennai (W.P.Nos. 3117 of 2017 etc., batch, dated 16.07.2017). The operative portions of the said common order reads as follows :

> "11. Thus, writ petitions stand disposed of with the following direction:
>
> 1) The respective Commissioner of GST and Central excise are directed to appoint the Nodal Officer / Officers for the State of Tamil Nadu, if not already appointed, within a period of 2 weeks from the date of receipt of a copy of this order.
>
> 2) The petitioners/ Assessees are directed to submit their applications in accordance with Paragraph 8 of the Circular dated 03.04.2018 within a period of two weeks from the date of receipt of a copy of this order to their respective Assessing Officers / jurisdictional officer/GST Officers. The Assessing Officers are directed to forward the application to the Nodal Officers within a period of one week. The Nodal Officer nominated will, in consultation with the GSTN shall take note of the grievances expressed by the petitioners/assessees and forward the same to the grievance committee, who in turn would take an appropriate decision in the matter within a period of three weeks from the date on which the applications are received in proper form.

4. Thus, by following the above order, the writ petitions stands disposed of with the following directions:

1) The Commissioner of GST and Central Excise is directed to appoint the Nodal Officer for the State of Tamil Nadu, if not already appointed, within a period of two weeks, from the date of receipt of a copy of this order.

2) The petitioner/Assessee is directed to submit their application in accordance with Paragraph 8 of the Circular dated 03.04.2018 within a period of two weeks from the date of receipt of a copy of this order to their Assessing Officer/ jurisdictional officer/GST Officer. The Assessing Officer is directed to forward

the application to the Nodal Officer within a period of one week. The Nodal Officer nominated will, in consultation with the GSTN shall take note of the grievances expressed by the petitioner/assessee and forward the same to the Grievance Committee, who in turn, would take an appropriate decision in the matter, within a period of three weeks from the date on which the application is received in proper form.

No costs.

Sd/-
Assistant Registrar(CS V)

//True copy//

Sub Assistant Registrar

Rj

To

Assistant Commissioner
Office of the Assistant Commissioner
of GST & Central Excise
Salem I Division
Varalakshmi Orchid, 3rd Floor
103, Ramakrishna Road
Salem - 636 007

+1cc to Mr.V.Sundareswaran, Advocate SR.No.52504
+1cc to Mr.Josephprabhakar, Advocate SR.No.52324

W.P.No.19567 of 2018

KAN(CO)
GN(20/08/2018)