IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.12.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.31541 of 2018
and
W.M.P.No.36755 of 2018

Mountain Valley Springs India Private Limited
having registered office at N-126,
Panchsheel Park,
New Delhi - 110 017
represented by its Director/authorized signatory
...Petitioner

vs.

1. The Assistant/Deputy Commissioner
of Goods & Services Tax
Anna Salai, Range - V
Chennai, Tamil Nadu.

2. Commissioner State Tax, Goods and Services Tax
6th Floor, MHU Complex,
692, Anna Salai, Nandanam,
Chennai 600035.

3. Assistance Commissioner/Deputy Commissioner,
Central Tax, Goods and Services Tax
(Goods and Services Tax Office)
2054-1, 2nd Avenue,
Anna Nagar, Chennai,
Tamil Nadu 600040.

4. Commissioner of Central Tax,
Goods and Services Tax,
Central Goods and Services Tax,
Delhi.

5. Central Board of Excise and Customs,
Ministry of Finance, Government of India,
North Block,
New Delhi.

6. Goods and Services Tax
Council through Chairman, GST Council Secretariat,
5th Floor, Tower II,
Jeevan Bharati Building,
Jan Path Road, Connaught Place,
New Delhi.

7. GSTN (Goods and Service Tax Network)
through its CEO,
East Wing, Worldmark 1, 4th Floor, Tower B,
Aerocity, New Delhi – 110037

8. Union of India
through the Principal Secretary,
Department of Revenue,
Ministry of Finance,
Department of Revenue,
Room No.134-A, North Block,
New Delhi – 110001. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus to direct the respondent to consider its Form TRAN 1 and Form TRAN 2 in the light of the bonafide attempts made by the petitioner as per the spirit of the circular dated 03.04.2018 within a period prescribed by this Court.

For Petitioner : Mrs.G.Anitha

For Respondents: Mr.V.Sundareswaran
Standing Counsel for R1 to 7

O R D E R

The petitioner seeks for a mandamus directing the respondents to consider its Form TRAN-1 and Form TRAN-2 in the light of the bonafide attempts made by the petitioner as per the spirit of the circular dated 03.04.2018.

2. Heard both sides.

3. The main grievance of the petitioner before this Court is that they are not in a position to get transitional credit of eligible duties in respect of inputs held in stock as well as inputs contained in semi-finished and finished goods which were in stocks as on 1st July 2017, since, there is some lack of clarity in the new transitional provisions under the GST Act. In other words, it is claimed by the petitioner that they find it difficult while giving effect to the transitional provision under the GST Act.

4. This Court has already considered the 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 direction. The learned counsel appearing for the petitioner submitted that similar directions may be issued in the petitioner's case as well.

5. Mr.V.Sundareswaran, the learned Standing Counsel appearing for the respondents 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. 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.

6. 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 appropriate decision in the matter as expeditiously as possible, in any event, within a period of six weeks thereafter. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

sni Sub Assistant Registrar

To

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+1cc to Mr.V.Sundareswaran, Advocate, S.R.No.85689

W.P.No.31541 of 2018

NME(CO)
SSM(04/01/2019)