IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.12.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

Writ Petition No.28209 of 2018

M/s. SRTC Tech Solutions Pvt.Ltd.,
Represented by its Director- S.Vedanarayanan
Regd.Off: 2/97, 2nd Floor,
Cisons Commplex, Monthieth Road,
Egmore,
Chennai - 600 008. .. Petitioner

vs.

1. The Assistant Commissioner(CT)
Valluvarkottam Assessment Circle,
Chennai - 600 006.

2. Goods and Services Tax Network (GSTN),
East Wing, 4th Floor,
World Mark, I Aerocity,
New Delhi - 110 037
(also) having office at GSTN-Chennai,
Nungabakkam,
Chennai - 600 034.

3. Goods and Services Tax Council (GST Council),
Through Secretary,
5th Floor, Tower II,
Jeevan Bharti Building,
Janpath Road, Connaught Place,
New Delhi - 110 001.

4. Union of India,
Rep. By its Secretary,
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi - 110 001. .. Respondents

Writ Petition filed under section 226 of the constitution to issue a Writ of Mandamus to direct the respondents to take such actions as may be necessary, including re-opening the common portal and extending the time period for filing the declaration in FORM GST TRAN-1, so as to enable the petitioner to submit the FORM GST-TRAN-1 electronically or manually and accept the same as being in compliance with the provisions of Section 140 of the Tamil Nadu Goods and Services Tax Act, 2017 read with Rule 117 of the Tamil Nadu Goods and Services Tax Rules, 2017.

For Petitioner : Mr.ANR.Jayaprathap

For Respondents : Mr.M.Hariharan
Additional Government Pleader for R1

Mr.V.Sundareswaran,
Standing Counsel for R2

Mr.S.R.Sundar,
Standing Counsel for R3 and R4.

O R D E R

The petitioner seeks for a Mandamus to direct the respondents to take actions as may be necessary, including re-opening the common portal and extending the time period for filing the declaration in FORM GST TRAN-1, so as to enable the petitioner to submit the FORM GST-TRAN-1 electronically or manually and accept the same as being in compliance with the provisions of Section 140 of the Tamil Nadu Goods and Services Tax Act, 2017 read with Rule 117 of the Tamil Nadu Goods and Services Tax Rules, 2017.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the first respondent and the learned standing counsels appearing for the 2nd to 4th respondents.

3. The grievance of the petitioner before this Court is that they are not in a position to take the Input Tax Credit as their attempt to submit the declaration electronically in Form GST-TRAN-1 on 26.12.2017 could not succeed due to technical problems on the common portal GSTN. Therefore, the petitioner approached the Assessing Officer on 25.04.2018 with enclosures to substantiate that they made genuine attempt to upload the electronic Form GST TRAN-1. The first respondent, in turn, directed the petitioner to approach the Nodal Officer on this subject. It is stated that the non-submission for Form GST TRAN-1 within time was not due to the fault of the petitioner.

4. This Court, in various writ petitions, has already considered the similar difficulties expressed by similarly situated persons and disposed of those writ petitions with certain directions.

5. A counter affidavit is filed by the respondent wherein it is stated that the first respondent has already forwarded a letter of the petitioner dated 25.04.2018 to the Nodal Officer and the same is still pending with the GSTN. It is further stated that the time granted was upto 31.03.2019 to file Form GST TRAN-1.

6. Considering the above stated facts and circumstances, this Writ Petition is disposed of without expressing any view on the merits of the matter, only with the following directions.

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, shall take appropriate decision in the matter as expeditiously as possible, in any event, within a period of four weeks thereafter.

No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

vsi

To

1. The Assistant Commissioner(CT)
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Rep. By its Secretary,
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi - 110 001.

+1 cc to Mr.V.Sundareswaran, Advocate Sr.No.85690
+1 cc to Mr.S.R.Sundar, Advocate Sr.No.85550
+1 cc to The Special Government Pleader, Sr.No.86387

VG-I(CO)
CSL/22.01.2019