



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.09.2018

CORAM:

WEB COPY

THE HONOURABLE MRS. JUSTICE J.NISHA BANU

W.P. (MD) No.19462 of 2018

M/s.Sri Krishna Chemical Industries,
Rep. by its Partner S.Balakrishnan

.. Petitioner

Vs.

1.The Government of Tamil Nadu,
Rep. by its Secretary,
Secretariate,
St. George Fort,
Chennai.

2.Goods and Service Tax Network (GSTN),
Through its Chairman,
East Wing, 4th Floor,
World Mark - 1,
Aerocity,
New Delhi - 110 001.

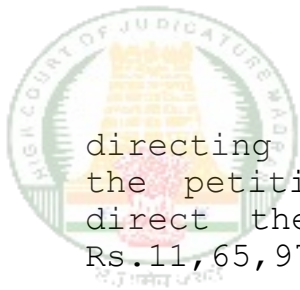
3.Goods and Service Tax Council,
Through its Secretary,
5th Floor, Tower - II,
Jeevan Bharti Building,
Janpath Road,
Connaught Place,
New Delhi - 110 001.

4.The Nodal Officer for State GST
- Joint Commissioner of GST (CT-1),
Armed Reserve Line Road,
Palayamkottai,
Tirunelveli - 627 007.

5.The Assistant Commissioner of GST (CT-3),
Satchiapuram,
Behind Taluk Office,
Sivakasi West,
Sivakasi.

.. Respondents

PRAYER: Writ Petition is filed under Article 226 of the
Constitution of India praying for issuance of a Writ of MANDAMUS,



directing the fourth respondent to forward the representation of the petitioner dated 30.07.2018 to the second respondent and direct the second respondent to release the said amount of Rs.11,65,976/- within a stipulated time frame.

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For Petitioner : Mr.J.Selvam
For Respondents 2 to 5 : Mr.B.Vijay Karthikeyan

ORDER

This writ petition has been filed seeking a Writ of Mandamus directing the fourth respondent to forward the representation of the petitioner dated 30.07.2018 to the second respondent and to direct the second respondent to release the sum of Rs.11,65,976/-, which the petitioner is entitled to, within a stipulated time frame.

2. Heard the learned Counsel appearing for the respective parties and perused the documents placed on record.

3. The grievance of the petitioner is that they are unable to upload Form GST TRAN - 1 to take credit of the input tax / service tax / central excise duty availed by them at the time of migration within the time stipulated, on account of some technical glitches.

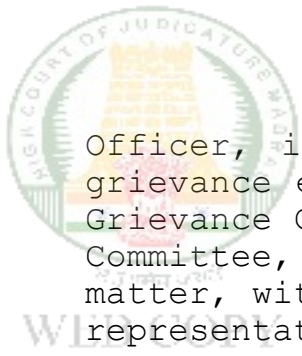
4. The learned Counsel for the petitioner submitted that the Central Board of Indirect Taxes (CBIC) and Customs, in order to redress the grievances faced by taxpayers owing to technical glitches on GST, has issued a circular in Circular No.39/13/2018-GST, dated 03.04.2018, based on which, Grievance Committee was constituted and Nodal Officers were also appointed to address the problems of taxpayers.

5. The learned Counsel for the petitioner further submitted that the petitioner has made a detailed representation, narrating all facts, dated 30.07.2018, before the jurisdictional assessing officer, namely, the fifth respondent herein, who has to forward the representation of the petitioner to the Nodal Officer, State GST, Tirunelveli / the fourth respondent herein. Hence, he confines and prays for a direction to the fifth respondent to forward the representation of the petitioner to the Nodal Officer, who, in turn, may be directed to act in accordance with the Circular, dated 03.04.2018.

6. In such a view of the matter, this writ petition is disposed of, with the following directions:

i) The fifth respondent is directed to forward the representation of the petitioner dated 30.07.2018 to the fourth respondent, being the Nodal Officer, within a period of one week from the date of receipt of a copy of this order;

ii) On receipt of the same, the fourth respondent / Nodal



Officer, in consultation with the GSTN, shall take note of the grievance expressed by the petitioner and forward the same to the Grievance Committee, within two weeks thereafter and the Grievance Committee, in turn, would take an appropriate decision in the matter, within a period of four weeks from the date, on which, the representation is received in proper form.
No costs.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar (CS-I)

To

1. The Secretary,
Government of Tamil Nadu,
Secretariate, St. George Fort, Chennai.
2. The Chairman,
Goods and Service Tax Network (GSTN),
East Wing, 4th Floor,
World Mark - 1, Aerocity, New Delhi - 110 001.
3. The Secretary,
Goods and Service Tax Council,
5th Floor, Tower - II,
Jeevan Bharti Building,
Janpath Road, Connaught Place, New Delhi - 110 001.
4. The Nodal Officer for State GST
- Joint Commissioner of GST (CT-1),
Armed Reserve Line Road,
Palayamkottai, Tirunelveli - 627 007.
5. The Assistant Commissioner of GST (CT-3),
Satchiapuram, Behind Taluk Office,
Sivakasi West, Sivakasi.

+1 CC To MR.J.SELVAM, Advocate SR. NO. 84602

W.P. (MD) No. 19462 of 2018
17.09.2018

GK

TR/SKN/SAR-I (28.09.2018) 3P 7C