THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

WRIT PETITION NO.33158 OF 2018

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Heard Sri S.Krishna Murthy, learned counsel for the petitioner and Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the stage of admission.

While the vires of Rule 117(1) of the CGST Rules, 2017 and its proviso, to the extent time limit of ninety (90) days is prescribed for filing Four GST TRAN-1 forms, is questioned in this Writ Petition as illegal and ultra vires Sections 140, 164 and 174(2)(c) of the Telangana Goods and Service Tax Act, 2017, it is brought to our notice by Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, that the Government of India had inserted sub-rule (1A) to Rule 117(1) of the CGST Rules, 2017 vide notification No.48/2018 dated 10.09.2018; and had inserted a proviso to Rule 117(1) (4)(b)(iii) whereby registered persons, filing the declaration in FORM GST TRAN-1 in accordance with sub-rule (1A), may submit the statement in FORM GST TRAN-2 by 30.04.2019.

Sri S.Krishna Murthy, learned counsel for the petitioner, would seek permission of this Court to submit the forms in terms of the notification dated 10.09.2018; and would request this Court to grant the petitioner liberty to question the vires of the aforesaid provisions, if need be, later.

Granting liberty as sought for, the Writ Petition is disposed of permitting the petitioner to approach the authorities concerned, and submit FORM GST TRAN-1 and 2 in compliance with the aforesaid notification. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, J)

(KONGARA VIJAYA LAKSHMI, J)

18th September 2018
RRB