IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-13927-2018

Date of Decision: 29.5.2018

Silicon Constructions Pvt. Ltd., Manimajra, Chandigarh

....Petitioner.

Versus

Union of India and others

...Respondents.

CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL, ACTING CHIEF JUSTICE.

HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

PRESENT: Mr. Amit Jhanji, Advocate for the petitioner.

AJAY KUMAR MITTAL, ACJ.

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents to reopen the online portal enabling the petitioner to file its Trans-1 return on the portal and credit the Input Tax Credit (ITC) being the transitional credit as the same was filed within the time but could not be uploaded and accepted due to technical error. In the alternative, the respondents be directed to entertain the application of the petitioner manually and accept Trans-1 Return and credit the ITC being the transitional credit.

2. The Goods and Service Tax (GST) was implemented w.e.f. 1.7.2017 and all indirect taxes including Service Tax, VAT and others were brought under the GST. The services provided by the petitioner had also

came under the GST and, therefore, the petitioner had got the VAT and Service Tax Registration Certificate dated 25.6.2017 (Annexure P-1). The petitioner had uploaded the Trans-1 Returns to be filed and had tried to submit the same on 23.12.2017 (Annexure P-2) which was processed with error. The petitioner contacted the jurisdictional officer who informed the petitioner to sent a mail. Accordingly, the petitioner sent a mail dated 23.12.2017 (Annexure P-3) at helpdesk@gst.gov.in. In response thereto, the petitioner had received e-mail dated 23.12.2017 acknowledging the mail and allotted the request ID. It was mentioned in the said e-mail that they were working on the issue and would update the same to the petitioner. Further, vide e-mail dated 25.1.2018 (Annexure P-4), the petitioner was informed that since the last date of filing the Trans-1 Return was 27.12.2017 and, therefore, the same had been disabled. Accordingly, the petitioner sent a letter dated 8.3.2018 (Annexure P-5) to respondent No.2 to manually allow to carry forward the credit in their GSTR-3B. Another letter dated 1.3.2018 (Annexure P-6) was also sent to respondent No.3 in this regard, but no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has sent the letters dated 8.3.2018 and 1.3.2018 (Annexures P-5 and P-6, respectively) to respondents No.2 and 3, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.2 to take a decision on the letter dated 8.3.2018 (Annexure P-5), in accordance with law by passing a speaking order and after affording an opportunity of

hearing to the petitioner within a period of one week from the date of receipt of the certified copy of the order.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

May 29, 2018 **(TEJINDER SINGH DHINDSA)**
gbs **JUDGE**

Whether Speaking/Reasoned **Yes/No**

Whether Reportable **Yes/No**