IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 21.08.2019
CORAM
THE HON'BLE MR. JUSTICE M. SUNDAR
W.P.No.9606 of 2019

M/s.Silver Star Automobiles Pvt. Ltd.,
New No.1, Gajapathy Street, Shenoy Nagar,
Chennai - 30
Rep. by Director
Mohammed Abdullah ... Petitioner

Vs.

1.The Commissioner of GST & Central Excise
Chennai North Commissionerate,
Purasawalkam Division - Range V,
Newry Towers, No.2054,
1 Black, 2nd Avenue,
1st Floor, 12th Main Road, Anna Nagar,
Chennai - 600 040.

2.Commissioner of GST & Central Excise,
O/o. the Principal Commissioner of GST
& Central Excise, GST Bhawan,
26/1, Mahatma Gandhi Road,
Chennai - 600 034.

3.Goods and Services Tax Council,
Rep. by Special Secretary,
Office of the GST Council Secretariat,
5th Floor, Tower II, Jeevan Bharati Building,
Janpath Road, Connought Place,
New Delhi - 110 001.

4.Union of India
Represented by its Secretary
Ministry of Finance
Department of Revenue
North Block, New Delhi - 110 001.

5.Joint Commissioner (CS),
Commercial Tax Department,
PAPJM Building,
Greams Road,
Chennai - 600 006. ... Respondents

[R5 impleaded vide order dated 29.03.2019
made in Memo in WP No.9606 of 2019]

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the 3rd respondent to make a recommendation to the 1st respondent to extend the date for submitting the declaration electronically in FORM GST TRAN-1 in so far as the petitioner is concerned.

For Petitioner	:	Ms.S.Gayathri
For R1 to R4	:	Mr.M.Santhanaraman Senior Standing Counsel (Customs and Indirect Taxes)
For R5	:	Mr.V.Haribabu Additional Government Pleader (Taxes)

O R D E R

Ms.S.Gayathri, counsel on record for writ petitioner, Mr.M.Santhanaraman, Senior Standing Counsel on behalf of respondents 1 to 4 and Mr.V.Haribabu, Additional Government Pleader on behalf of 5th respondent are present before this Court.

2.With the consent of all the aforesaid counsel, the main writ petition is taken up and is being disposed of.

3.Considering the narrow compass on which the instant writ petition now turns, suffice to say that the entire matter pertains to migration from the VAT regime to the GST regime post 01.07.2017.

4.The issue qua dispute in instant writ petition is referred to as TRAN-1.

5.It is the case of the writ petitioner that there have been technical glitches qua TRAN-1 in migration to the GST regime, along with GST tax regime with their credits.

6.Learned counsel for Revenue submits that there are time-lines for the same and it has not been described that the time-lines have been properly adhered to.

7.Be that as it may, narrow scope of the instant writ petition turns on what has been captured vide proceedings/orders made by my learned predecessor Judge on 29.03.2019, which reads as follows :

'The petitioner files a memo dated 29.03.2019 seeking to array the Joint Commissioner (CS), Commercial Tax Department, PAPJM Building, Greams Road, Chennai - 600 006 as the 5th respondent in the present Writ Petition.

2.The memo is ordered in the light of there being no objection by Mr.V.Haribabu, learned Additional Government Pleader for R1 & R2.

Registry is directed to carry out the consequential amendments.

3.Mr.Haribabu, learned Additional Government Pleader (T) takes notice on behalf of 5th respondent, newly impleaded state level nodal officer.

4.Upon hearing of both parties, I believe it would suffice to direct the petitioner to appear before the 5th respondent along with copies of grievances dated 25.01.2018, 05.04.2018 and 27.03.2019 along with all materials in support of its contention that it is unable to upload TRAN Form/declaration. The request of the petitioner will be considered expeditiously and disposed in accordance with law by the 5th respondent.

5.List on 05.04.2019.'

8.Most relevant part of the order is Para No.4. It would be appropriate to mention the date, time and venue with specificity and exactitude. With consent, it shall now be 12.09.2019 (Thursday), half past eleven in the forenoon and the venue shall be office of 5th respondent.

9.On the aforesaid date, Para No.4 of the earlier order shall be adhered to in letter and spirit. Be that as it may, 5th respondent is directed to consider and dispose of petitioner's request as expeditiously as possible as already directed by Hon'ble predecessor Judge vide proceedings/order dated 29.03.2019, but in any event it shall not be later than a fortnight from the date of receipt of a copy of this order.

The writ petition is disposed of with the above direction. No costs.

-Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

mkn

To

1.The Commissioner of GST & Central Excise
Chennai North Commissionerate,
Purasawalkam Division - Range V,
Newry Towers, No.2054,
1 Black, 2nd Avenue,
1st Floor, 12th Main Road, Anna Nagar,
Chennai - 600 040.

2.Commissioner of GST & Central Excise,
O/o. the Principal Commissioner of GST
& Central Excise, GST Bhawan,
26/1, Mahatma Gandhi Road,
Chennai - 600 034.

3.The Special Secretary,
Goods and Services Tax Council,
Office of the GST Council Secretariat,
5th Floor, Tower II, Jeevan Bharati Building,
Janpath Road, Connought Place,
New Delhi - 110 001.

4.The Secretary,
Union of India
Ministry of Finance
Department of Revenue
North Block, New Delhi - 110 001.

5.Joint Commissioner (CS),
Commercial Tax Department,
PAPJM Building,
Greams Road,
Chennai - 600 006.

+1 cc to Mr.M.Santhanaraman Advocate sr72906
+1 cc to Special Government Pleader(Taxes) sr72204

spd(co)
aa18/09/2019