IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.26705 of 2019

Calcutta Canvas Co
Represented by its Partner
Mr.Vimal Chand Betala ...Petitioner

vs.

1. The Union of India
Represented by its Secretary to Government
Ministry of Finance
136A, North Bloc,
New Delhi - 110 001.

2. Goods and Service Tax Council
Though its Chairman
Goods and Service Tax, Secretariat
5th Floor, Tower V, Jeevan Bharathi Building
Janpath Road, Connaught Place
New Delhi.

3. The Deputy Commissioner of Service Tax
Range-IV
R40, A1 Second Floor
RNHB Shopping cum Office complex
Mogappair East Officers Trg School
Chennai.

4. The Additional Commissioner of Service tax
Range-IV
MHU Complex, Anna Salai,
Chennai-600 035.

5. The Nodal Officer (Range IV)
Assistant Commissioner
Commissioner of Service Tax Chennai
Div IV, 692 Anna Salai
MHU Complex, Nandanam
Chennai-600 035.

6. The Deputy Commissioner of Central GST and Central Excise
Parrys Division, Chennai North Commissionerate
1st Floor, Newry Tower, No.2054-I,
Anna Nagar, Chennai-600 040. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 4th respondent to permit the petitioner to correct the bonafide error in their TRAN-1 form to avail Tax Input Credit to the tune of Rs.8,27,000/- (Rupees Eight Lakhs Twenty Seven Thousand Only), by considering the petitioner's representation dated 26.05.2019 within the time limit.

For Petitioner : Mr.E.Sunganthan
for M/s.Nathan & Associates
For Respondents : Mr.K.S.Ramasamy
standing counsel
for R1, R3 to R6

O R D E R

Mr.K.S.Ramasamy, learned standing counsel takes notice for the respondents 1, 3 to 6. Since this writ petition is being disposed of at the admission stage only by directing the petitioner to approach the Nodal Officer, notice to the second respondent is dispensed with.

2. The petitioner seeks for a mandamus directing the 4th respondent to permit the petitioner to correct the bona fide error in TRAN-1 form to avail Tax Input Credit to the tune of Rs.8,27,000/- (Rupees Eight Lakhs Twenty Seven Thousand Only), by considering their representation dated 26.05.2019.

3. Heard both sides.

4. The case of the petitioner is as follows:
They are the registered dealer. During the advent of GST, they had huge opening stock purchased from traders (not covered under Excise Invoices), which they had attempted to report by filing form TRAN-1, in order to carry forward input tax credit. During this attempt, they had occurred a bona fide error on their part, wherein, they had reported the said stock details under column 7(d) instead of 7(b) of the form TRAN-1. The said error is evident from TRAN-2 form, which did not reflect the rate of credit in column 4 of the respective form. In view of the above said bona fide error, the petitioner had faced a financial loss to the tune of Rs.6,76,321/- under the caption of

CGST and tune of Rs.1,50,999/- under the caption of IGST. Therefore, the petitioner submitted a representation on 12.12.2018 before the fourth respondent and again on 25.06.2019 before the respondents 3 & 4 as well, marking a copy to the fifth respondent requesting an opportunity to rectify the bona fide error. However, the said request has not been considered. Hence, the present writ petition is filed with the relief as stated supra.

5. The learned counsel for the petitioner has reiterated the above contentions.

6. On the other hand, the learned standing counsel for the respondents 1, 3 to 6 submitted that for redressal of these grievances, a Nodal Officer was already appointed and it is for the petitioner to approach the said Nodal Officer and file a representation. He further submitted that in this case, appropriate Nodal Officer is the Nodal Officer (North), Mahatma Gandhi Road, Nungambakkam, Chennai. Therefore, he submitted that it is open to the petitioner to approach the said Nodal Officer and seek for redressal of their grievance.

7. The learned counsel for the petitioner submitted that liberty may be given to the petitioner to approach the said Nodal Officer.

8. Considering the above stated facts and circumstances and in view of the stand taken by the respondents 1, 3 to 6 as discussed supra, it is for the petitioner to approach the appropriate authority viz., Nodal Officer (North), Mahatma Gandhi Road, Nungambakkam, Chennai, and make a representation for redressal of their grievance.

9. Thus, this Writ Petition is disposed of, only by granting such liberty to the petitioner to approach the said Nodal Officer and make a representation within a period of two weeks from the date of receipt of a copy of this order. On receipt of such representation/request, the said Nodal Officer shall consider the same and pass appropriate orders on merits and in accordance with law, within a period of three weeks thereafter. No costs.



Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

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   Ministry of Finance
   136A, North Bloc, New Delhi - 110 001.

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   Though its Chairman
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7. The Nodal Officer (North),
   Mahatma Gandhi Road, Nungambakkam, Chennai.

+1cc to Mr.K.Ramasamy, Advocate sr.77180



W.P.No.26705 of 2019

kk(co)
nr 09/10/2019