IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.15191 of 2019

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Kamla Krishi Kendra, a partnership firm, having its office at Ramnagar, P.O. and P.S.- Ramnagar, Distt.- West Champaran, through its partner Vinod Sarraf, aged about 59 years (male), son of Mohan Lal Sarraf, resident of Church Road Christian Quarters, P.O.- Bettiah, P.S.- Bettiah Town, Distt.- West Champaran.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary, Department of Revenue, Ministry of Revenue, North Block, New Delhi-110001
2. The Goods and Services Tax Council through its Chairperson, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110001
3. The Commissioner Office of the Commissioner, Central GST and Excise, Central Revenue Building, 4th Floor, Bir Chand Patel Marg, Patna-1
4. The State of Bihar through the Principal Secretary, Department of Commercial Taxes, Govt. of Bihar, New Secretariat, Patna

... ... Respondent/s

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Appearance :

For the Petitioner/s : Mr.Avinash Shekhar, Advocate
Mr. Suraj Samdarshi, Advocate
Mr. Piyush Ranjan, Advocate

For the Respondent/s : Dr. K.N. Singh, ASG
Mr. Vikash Kumar, S.C. 11
Mr. Ashok Kumar Agrawal, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

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(The proceedings of the Court are being conducted by Hon'ble the Chief Justice/ Hon'ble Judges through Video Conferencing from their residential offices/residences. Also, the Advocates and the Staffs joined the proceedings through Video Conferencing from their residences/offices.)

Date : 29-06-2021

Petitioner has prayed for the following relief(s):-

"i) To issue an appropriate writ, order or direction in the nature of mandamus directing the respondent Goods and Services Tax Council to make recommendations to the respondent Commissioner to extend the time period for filing of GST Tran-1 in the case of the petitioner because he could not file GST Tran-1 after the last date i.e. 27.12.2017.

ii) To issue an appropriate writ, order or direction in the nature of direction to respondents to permit the petitioner to file his complete GST TRAN-1 for the necessary transaction credit as per amended Rule 117(1A) of the GST ACT.

iii) To issue an appropriate writ, order or direction in the nature of declaration that the petitioner cannot be allowed to suffer on account of the misinformation spread by the respondents vide newspaper article dated 10.11.2017.

iv) To grant any other relief or reliefs for which the petitioner is found entitled in the facts and circumstances of the case.

Learned counsel for the petitioner prays that petitioner shall be content if a direction is issued to the respondent authorities to consider the petitioner’s request which the petitioner shall be making, within four weeks, with regard to the prayer, subject matter of the present writ petition.

The delay of one day in filing the return is not at all attributable to the petitioner, for it is only on account of the respondents misdoing in spreading the misinformation as reported in Newspaper dated 10th of November, 2017. Also, we are of the view that the Revenue ought to be more indulgent, more so during the time of current pandemic Covid-19.

As such, as prayed for, the petition is disposed of in the following terms:

(a) The petitioner shall file a representation before the authorities concerned within a period of four weeks from today, whereafter the same shall be considered and decided by the authorities concerned, per law, expeditiously and preferably within a period of four weeks thereafter.

(b) The issue of delay shall not come in the way of the authorities to take appropriate action, enabling the petitioner to comply with the formalities.

(c) Needless to add, while considering such representation, principles of natural justice shall be followed and due opportunity of hearing afforded to the parties.

(d) Equally, liberty is reserved to the petitioner to take recourse to such alternative remedies as are otherwise available in accordance with law.

(e) We are hopeful that as and when petitioner takes recourse to such remedies, as are otherwise available in law, before the appropriate forum, the same shall be dealt with, in accordance with law and with reasonable dispatch.

(f) Liberty reserved to the petitioner to approach the Court, if the need so arises on the same and subsequent cause of action.

(g) We have not expressed any opinion on merits. All issues are left open.

(h) The proceedings, during the time of current Pandemic- Covid-19 shall be conducted through digital mode, unless the parties otherwise mutually agree to meet in person i.e. physical mode.

The petition stands disposed of in the aforesaid terms.

Interlocutory Application(s), if any, stands disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/PKP

AFR/NAFR	
CAV DATE	
Uploading Date	06.07.2021
Transmission Date	