IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.12.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.23394 OF 2021

[Video Conferencing]

Cummins India Limited,
Represented by its Chief Financial Officer,
62, Sree Teja, Greenways,
Raja Annamalaipuram,
Chennai 600028.

...Petitioner

-Vs.-

1. The Assistant Commissioner,
   GST and Central Excise,
   Guindy Division,
   3rd Floor, EVR Periyar Maaligai,
   690, Annai Salai, Nandanam,
   Chennai, Tamil Nadu 600035.

2. Principal Nodal Officer,
   Chennai Zone,
   O/o Principal Commissioner of GST & Central Excise,
   GST Bhawan, 26/1, Mahatma Gandhi Road,
   Chennai 600034.

3. Superintendent, Chennai-South Division,
   Range IV Guindy.

4. Central Board of Indirect Taxes and Customs,
   815, Nehru Place, Market Road,
   New Delhi – 110019.

5. The Chairman, GSTN,
   East Wing, World Mark-1,
   Indira Gandhi International Airport,
   New Delhi 110037.

...Respondents

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 1st Respondent to allow transition of VAT credit of Rs.2,45,95,189/- into the GST regime and pass such other order or orders as this Court may deem fit.

For Petitioner	:	Ms.R.Charulatha for M/s.Lakshmi Kumaran & Sridharan Attorneys
For Respondents	:	Ms.Hema Muralikrishnan Senior Standing Counsel for Income Tax Department

ORDER

It is the case of the petitioner that the petitioner has filed TRAN-1 under Section 140 of CGST/TNGST Act, during August 2017 and that there was certain errors and therefore, the petitioner filed revised TRAN-1 during November 2017. However, till date the respondents have not allowed the corrections as a result of which the petitioner was unable to utilize the accumulated Input Tax Credit under the provisions of the TNVAT Act, 2006 which was available as TRAN-1 credit for being utilized for discharging the tax liability under the new regime.

2.The learned counsel for the petitioner submits that the petitioner has submitted several representations which has also not evoked any response. Last of the petitioner's representation to the first respondent is dated 25.06.2020. The learned counsel for the petitioner has also sent a representation under the RTI Act requesting the respondent to furnish a copy of the revised form TRAN-1 that was filed by the petitioner as on 16th November, 2017 which has been rejected.

3.Since the petitioner's representation to the jurisdictional respondent namely, first respondent herein has remained unaddressed so far, this Writ Petition is disposed by directing the first respondent to respond to the representation dated 25.06.2020 within a period of 30 days from the date of receipt of a copy of this order.

4.The Writ Petition stands disposed of with the above observations. No costs.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

pgp

To

1. The Assistant Commissioner,
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   New Delhi 110037.

+1cc to M/s.Lakshmi Kumaran, Advocate, S.R.No.68853

+1cc to M/s.Hema Muralikrishnan, Advocate, S.R.No.68871

W.P.No.23394 of 2021

EV(CO)
RLP(11/01/2022)