23.02.2022.
p.b.
Sl. No.21.

W.P.A. 1904 of 2022

(Through Video Conference)

M/s. RSD Natural Resources Pvt. Ltd.
Vs.
State of West Bengal & Ors.

Mr. Nolotpal Chowdhury,
Mr. Prabir Bera,
Mr. A. Bhattacharjee.
........for the petitioner.
Mr. S. K. Tiwari.
........for the UOI,
Mr. A. Ray,
Mr. S. Mukherjee,
Mr. D. Ghosh.
.........for the State.

Heard learned advocates appearing for the parties and considering the submission of both the parties who agreed that the issues involved in this writ petition are covered by the judgment of the Appeal Court dated 14th December, 2021 passed in MAT 552 of 2020 (Nodal Officer, Jt. Commissioner, IT Grievance, GST Bhawan Vs. M/s. Das Auto Centre), this writ petition is disposed of by the order as hereunder:-

In this writ petition, petitioner is making prayer for relief/direction upon the respondent concerned to allow filing of declaration in form GST TRAN-1, to enable it to take in his electronic credit ledger, the transitional credit of amount of Value Added Tax, Central Excise, Service Tax or Cess, to carried forward in the return relating to the period ending with the day immediately preceding the appointed day being 30.06.2017, furnished by him under the existing law in terms of Section 140 of the West Bengal Goods and Services Tax Act, 2017, Central Goods and Services Tax Act, 2017.

Petitioner also submits that the Credit could not be availed as prescribed in law because of technical problem to upload such date on his GST portal.

In view of Section 140 and relevant rules of the GST law and in view of the judgment passed on 14th December, 2021 in similar matters by the Appeal Court in MAT 552 of 2020 (Nodal Officer, Jt. Commissioner, IT Grievance, GST Bhawan Vs. M/s. Das Auto Centre & Ors), wherein liberty was given to the writ petitioner/assessee to claim individual tax credit in GSTR-3B Forms for the month of January, 2022 to be filed in the month of February, 2022 and the concerned authority/ Assessing Officer would be at liberty to verify the genuineness of such claim.

As return in GST 3B for the month of January 2022, to be filed in the month of 20th February has already been filed, liberty is granted to the petitioner/assessee to file individual transitional tax credit in GSTR-3B Forms for the month of February, 2022 which is to be filed in the month of March, 2022 and the conerned authority/Assessing

Officer would be at liberty to verify the genuineness of such claim.

It is clarified that benefit of this order will be applicable to the petitioner only."

With these observations and direction, this writ petition being WPA 1904 of 2022 stands disposed of.

(Md. Nizamuddin, J.)