20.04.2022.
p.b.
Sl. No.2.

W.P.A. 13236 of 2019

Topsel Private Limited
Vs.
Goods and Service Tax
Council Secretariat & Ors.

Mr. Avra Mazumder,
Mr. S. Dewanji,
Mr. S. Biswas.
........for the petitioner.
Mr. Tapan Bhanja.
........for the UOI.
Mr. K. K. Maiti,
Ms. Sanjukta Gupta.
........for the CGST Authority.

Heard learned advocates appearing for the parties.

It is the case of the petitioner that in spite of repeated representations made before the authority concerned of CGST, mainly dated 10th July, 2018, 30th July, 2018 and 29th January, 2019 as appears at page 67, 69 and 96 of the writ petition respectively against its grievance of not allowing or permitting to file revised TRAN-I Form or its prayer to file upload GST TRAN-I since in the original TRAN-I which was filed within time there was some mistake due to inadvertence and by the time when rectified TRAN-I was filed the statutory time was expired. It appears on perusal that against the aforesaid representations it has been rejected by one line order, dated 10th April, 2019, as appears at page 97 of the writ petition which is totally a non-speaking order and it does not deal with the contentions raised by the petitioner in the aforesaid representations. Petitioner relies on several decisions of different High Courts including the Single Bench as well as the Division Bench of this Court which are as follows:-

Union of India Vs. Asaid Paints Ltd. reported in (2021) 133 taxmann.com 393 (Karnataka), Commissioner of GST and Central Excise Vs. Bharat Electronics Ltd. reported in (2022) 136 taxmann.com 145 (Madras), EID Parry (India) Ltd. Vs. Union of India reported in (2022) 137 taxmann.com 19 (Karnataka), M/s. RSD Natural Resources Pvt. Ltd. Vs. State of West Bengal And Ors. reported in 2022 (3) TMI 91 – Calcutta High Court, Nodal Officer, Jt. Commissioner, IT Grievance, GST Bhawan Vs. M/s. Das Auto Centre And Ors. reported in 2021 (12) TMI 835 – Calcutta High Court.

Considering the submission of the parties, this writ petition being WPA 13236 of 2019 is disposed of by directing the Assistant Commissioner, Nodal Officer IT Glitch/respondent concerned GST and Central Excise to consider and dispose of the aforesaid representations of the petitioner in accordance with law and by passing a reasoned and speaking order by dealing with the contentions raised by the petitioner in the aforesaid representations and after taking into consideration the aforesaid reported decisions by giving opportunity of hearing to the petitioner or its authorised representatives within eight weeks from the date of communication of this order.

(Md. Nizamuddin, J.)