IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.08.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.12804 of 2020
&
W.M.P.No.15824 of 2020

M/s AGS Aluminium Alloy Pvt. Ltd.
No.400, Melmudalambedu,
Kavaraipettai – Sathiyavedu Road,
Gummidipoondi Taluk, Thiruvallur District – 601 206
Rep by its Managing Director Mr.Arumugam ...Petitioner

Vs.

1.The Union Of India,
Represented by its Secretary,
Ministry of Finance,
Department of Revenue,
Central Board of Indirect Taxes and Customs,
New Delhi.
2.The Assistant Commissioner of CGST & Central Excise,
Gummudipoondi Division, Mugappair,
Chennai – 600 036.
3.The Superintendent of Cost & Central Excise,
Gummudippndi IV Range,
No.11/18 A, Balakrishnapuram,
Bye Pass Road, Gummidipoondi – 601 201.
4.The Assistant Commissioner, Seva Kendra,
Office of the Commissioner of GST and

Central Excise, Chennai Outer Commissionerate,
Newry Towers, No.2054-I, II Avenue, Anna Nagar,
Chennai – 600 040. ...Respondents.

Prayer:Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records and to quash the 4th respondent's Order C.No.IV/16/61/2019-GSTSK-IT Griev, dated 25.03.2020, and to direct the respondents to either open the online portal so as to enable the petitioner to file the Form TRAN-1 electronically, or to accept the same manually, and to process the petitioner's claim of transition credit in accordance with law once the GST Form TRAN-1 is filed.

For Petitioner : Mr.Nanchill.J.Rajkumar
For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel

O R D E R

In light of the recent judgment of the Hon'ble Supreme Court in the case of *Union of India and another V. Filco Trade Centre Pvt. Ltd. and another* (SLP (C) Nos.32700 – 32710 of 2018 dated 22.07.2022), learned counsel for the petitioner, on instructions from the petitioner, would convey that the petitioner is inclined to avail the benefit extended to the assessees in the aforesaid order. An endorsement is also made to the aforesaid effect.

2. The Hon'ble Court, has, in the aforesaid matter, issued a series of directions as extracted below:

1.Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022.

2. Considering the judgments of the High Courts on the *then prevailing peculiar circumstances, any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC).*

3. GSTN has to ensure that there are no technical glitch during the said time.

4. The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned.

5. Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger.

6. If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.'

3. In specific, direction No.2 permits *'any aggrieved registered assessee'* to file a form seeking Transitional credit or revision thereof.

4. This Writ Petition is thus disposed recording the aforesaid and in light of the endorsement made by the learned counsel for the petitioner. Connected writ miscellaneous petition is closed. No costs.

03.08.2022

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Index : Yes/No
Speaking Order/Non speaking Order

DR.ANITA SUMANTH,J.

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To,

1.The Union Of India,
Represented by its Secretary,
Ministry of Finance,
Department of Revenue,
Central Board of Indirect Taxes and Customs,
New Delhi.

2.The Assistant Commissioner of CGST & Central Excise,
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