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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2022

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35841 of 2019

&

W.M.P.No.36743 of 2019

(Through Video Conferencing)

M/s. Mother Dairy Fruit & Vegetable Private Limited
Represented by its DGM Corporate Taxation,
Mr.Vinay Gupta,
S/o.Sh.G.K.Gupta
6, Arcot Road, Vadapalani,
Chennai.

... Petitioner

Vs.

1. Union of India,
through the Secretary,
Ministry of Finance (Department of Revenue),
No.137, North Block, New Delhi - 110 001.
2. Union of India,
The Secretary,
Ministry of Law & Justice,
4th Floor, A Wing, Rajendra Prasad Rod,
Shastri Bhavan, New Delhi - 110 001.
3. The Goods and Service Tax Council (GST Council)
The Secretary,
Office of the GST Council Secretariat,
5th Floor, Tower II, Jeevan Bharti Building,
Janpath Road, Connaught Place, New Delhi - 110 001.
4. Assistant Commissioner (Commercial Tax)
Kodambakkam Assessment Circle
4th Floor, Greams Road,
Chennai - 600 006.
5. The State of Tamil Nadu,
through the Principal Secretary,
Finance Department,
Fort St. George, Chennai - 600 009.

... Respondents



Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the Respondents to re-open the GST portal for uploading the GST TRAN-1, to make credit and allow manual filing of Form TRAN-1, thereby allowing transition of credit through GSTR 3B of the month following the month of filing the manual TRAN-1 and award that costs of an incidental to this application be paid by the Respondents.

For Petitioner : Mr.P.B.Harrish

For Respondents:

For R1 & R3 : Mr.Rajnish Pathiyil
Senior Panel Counsel

For R4 & R5 : Mr.Richardson Wilson
Additional Government Pleader

ORDER

This case is taken up for final hearing today.

2. The issue appears to be squarely covered by the decision of the Hon'ble Division Bench of this Court in the case of Commissioner of GST and Central Excise, Chennai South Commissionerate and others Vs. M/s.Bharat Electronics Limited, Rep by its General Manager, Nandambakkam, Chennai. The Hon'ble Division Bench of this court has confirmed the views with the following observations:-

'12.Thus, there seems to be a consistent view that if there is substantial compliance, denial of benefit of Input Tax Credit which is a beneficial scheme and framed with the larger public interest of bringing down the cascading effect of multiple taxes ought not to be frustrated on the ground of technicalities. In view of the above, we are inclined to affirm the order of the learned single Judge in directing the petitioner/respondent to enable the respondent herein to file a revised Form TRAN-1, by opening of the portal and that such exercise is to be completed within a period of 8 weeks from the date of issue of this order.'

3. The facts on record indicates that right from the beginning, the petitioner has been writing letters/representation to the respondents to allow the petitioner to file TRAN-1 and that the petitioner had experienced the difficulties on account of technical glitches in the GST web portal of the respondents. Since the issue is



covered in favour of the petitioner, I am inclined to allow this writ petition.

4. Accordingly, this writ petition stands allowed with consequential relief to the petitioner in terms of the above observations. No costs. Consequently, connected writ miscellaneous petition is also closed.

Sd/-
Assistant Registrar(CS-VII)

//True copy//

Sub Assistant Registrar

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To

1. The Secretary,
Union of India,
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Ministry of Law & Justice,
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The State of Tamil Nadu
Finance Department,
Fort St. George, Chennai - 600 009.

+1cc to Special Government Pleader SR.No.1754

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&

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SJ(CO)

<https://hcservices.accounts.gov.in/hcservices/>
GII (29/01/2022)