BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.10.2022

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P(MD).No.11315 of 2021

M/s.Sri Sakthi HP Gas Agencies,
Represented by its Proprietor,
P.Balaraman,
No.5, Srinivasanagar,
4th Street, Thennir Post,
Trichy. ... Petitioner

Vs.

1.The Goods and Service Tax Council,
Represented by its Chairman,
Department of Finance,
New Delhi.

2.The Principal Chief Commissioner,
Goods and Services Tax Act, GST Bhavan,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034.

3.The Union of India,
Represented by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi-110 001.

4.The Chairman,
Goods and Service Tax Network (GSTIN),
East Wing, World Mark-1,
4th Floor, Tower B, Aerocity,
Indira Gandhi International Airport,
New Delhi-110 037.

5.The Nodal Officer/The Joint Commissioner (ST),
Office of the Joint Commissioner (ST),
Commercial Taxes Buildings, Trichy.

6.The Assistant Commissioner (ST),
Srirangam Assessment Circle,
Trichy. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 1st Respondent to enable the Petitioner to either open the portal so as to enable the Petitioner to again file TRAN-1 electronically or to accept a manually filed TRAN-1 within a time frame as fixed by this Court.

For Petitioner : Mr.S.Karunakar
For R1 & R2 : Mr.N.Dilip Kumar
Senior Standing Counsel
Assisted by Mr.K.Prabhu
Junior Standing Counsel
For R5 & R6 : Mr.T.Amjad Khan
Government Advocate

ORDER

This writ petition is filed praying for a writ of Mandamus directing the 1st Respondent to enable the Petitioner to either open the portal so as to enable the Petitioner to again file TRAN-1 electronically or to accept a manually filed TRAN-1.

2. It is submitted by the learned counsels for both the parties that the issue stands covered by the order of this Court in the case of **M/s.A-One Tiles and M/s.Arihant Marble, Represented by its Proprietor Vs The Assistant Commercial Tax Officer and others (W.PNos.8870 and 8877 of 2019, dated 16.08.2022)** wherein, the judgment of the Hon'ble Supreme Court in the case of **Union of India and another V.Filco Trade Centre Private Limited and another (SLP (C) Nos.32700 – 32710 of 2018, dated 22.07.2022)** was followed. The relevant portion of the order of this Court in W.P.Nos.8870 and 8877of 2019, dated 16.08.2022 is extracted below:

> *“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."

3. The Writ Petition stands disposed of on the above terms. An endorsement has been made by the learned counsel for the petitioner stating that the petitioner is inclined to avail the benefit extended to the assessees in the aforesaid order . No costs.

11.10.2022

Index : Yes / No
Internet : Yes/ No
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MOHAMMED SHAFFIQ, J.

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