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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.17716 of 2019

Tvl.Kodai Automobiles Limited,
Represented by its Managing Director,
R.Jayakumar Thomas Jayaraj,
S/o.G.J.Rathinasamy,
No.176-B/3, Trivandrum Road,
Palayamkottai,
Thirunelveli-627 002. ... Petitioner

Vs.

1.The Goods and Service Tax Council,
Secretariat, V Floor, Tower-II,
Bharathi Building, Janapath Road,
Connaught Place,
New Delhi-110001.

2.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner of
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

3.The Nodal Officer/The Joint Commissioner (ST),
O/o The Commissioner, State Tax,
Ezhilagam, Chepauk,
Chennai-600 005.

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4.The Assistant Commissioner (ST),
Palayamkottai Assessment Circle,
Commercial Tax Building,
Reserve Line Road,
Palayamkottai,
Thirunelveli District-627 002. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the Respondent to reopen the GST Portal and to allow access to the Portal to enable us to file revised Form GST TRAN-1.

For Petitioner	: Mr.Raja.Karthikeyan
For R1 & R4	: Mr.R.Nandha Kumar Senior Standing Counsel Assisted by Mrs.S.Ragaventhre Junior Standing Counsel
For R2 & R3	: 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 file GST TRAN 1 electronically and treat it as filed in accordance with law.

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***

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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.*

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> *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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