IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.8040 of 2020

M/s.Beauty Wares,
Rep. By its Partner S.Sivakumar,
No.396, Sathy Road, Ganapathy,
Coimbatore – 641 006. .. Petitioner

vs

1.The Assistant Commissioner of CT & CE,
Coimbatore II Division,
Coimbatore Commissionerate,
I44L, ELGI Building, Trichy Road,
Coimbatore – 641 018.

2.The Goods and Service Tax Network,
East Wing, 4th Floor,
World Mark – 1,
Aerocity, New Delhi 110 037.

3.The Commissioner of Central Taxes and Central Excise
Coimbatore Commissionerate,
617, A.T.D.Street, Race Course,
Coimbatore – 641 018.

4.The Goods and Services Tax Council,
Tower – II, 5th Floor,
Jeevan Bharati Building,
New Delhi -110 001.

5.The Commissioner of CGST & CE
Nodal Officer IT Grievances,
Chennai Zone,
26/1, Nungambakkam High Road,
Chennai – 600 034. .. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records leading to the issue of impugned order No.2/2020 – Comp dated 27.02.2020 issued from File C.No.IV/16/07/2020-Comp (DIN : 20200259TK00007Y32F1) by the 5th respondent and to quash the same and consequently direct the concerned respondent authorities herein to either reopen the GST portal for one time revision from TRAN – 1 or to accept the Revised TRAN – 1 to be filed manually by the Petitioner to enable the petitioner to claim missed out transitional credit of Rs.51,06,655/- being excise duty paid on goods held in stocks as on 30.06.2017 in terms of Sec.140(3) of the Central Goods and Services Tax Act, 2017 or to permit them to avail the said credit amount in the monthly GSTR-3B to be filed for the succeeding month; and to grant such further and other reliefs as the nature and circumstances of the case may require.

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| For Petitioner | : | Mr.Gautham<br>for Mr.S.Jaikumar |
| For Respondents | : | Ms.R.Hemalatha, SSC<br>for R1 to R5<br>assisted by Mr.H.Siddharth, JPC |

ORDER

Mr.Gautham, learned counsel appearing for the petitioner states that pending writ petition, the petitioner has availed a window of opportunity that was granted for transitional credit as per the judgment of the Supreme Court in the case of *Union of India vs Filco Trade Centre (P) Ltd* (2023) 1 SCC 562. Thus, nothing survives in this writ petition.

2. Recording the same, this writ petition is closed. No costs.

09.03.2023

Index:Yes/No
Neutral Citation:Yes

ssm

To

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<u>DR. ANITA SUMANTH,J.</u>

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