

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF DECEMBER, 2019

BEFORE:

THE HON'BLE MRS. JUSTICE S.SUJATHA

WRIT PETITION No.51870/2019 (T - RES)

BETWEEN:

M/s.Orchestrate Systems
Private Limited, #4, 12th Main
Vasanthnagar, Bangalore –
560 052, (Represented by its
Director Nayaz Ahmed).

... Petitioner

(By Sri Atul Krishna Rao Alur, Advocate)

AND:

1. Union of India
Ministry of Finance
Department of Revenue
Through its Secretary (Revenue)
North Block, New Delhi-110001.
2. Goods and Service Tax Network
Through its Chairman, East Wing
4th Floor, World Mark-1, Aerocity
New Delhi – 110 037.
3. The Office of the Goods and
Service Tax Council, Tower 11
5th Floor, Jeevan Bharthi Building
Janpath Road, Connaught Place
New Delhi – 100001.

4. The Nodal Officer/ Principal Chief Commissioner – Division 7 Central Goods and Service Taxes Bengaluru West Commissionerate Post Box No.5400, C R Building Bengaluru – 560 001.
5. The Assistant Commissioner of Central Tax (GST), West Division-6 Range – AWD2, BMTC Complex Bangalore North Commissionerate 3rd Floor, No.16/1, S P Complex Lalbhagh Road, Bengaluru – 560 002. ...Respondents

[By Sri Jeevan J Neeralgi, Advocate)

This writ petition is filed under Articles 226 and 227 of the Constitution of India, praying to direct the respondents to reopen the GST common portal for filing GST Tran-01 in order to avail the eligible credit in the electronic credit ledger of petitioner and etc.

This petition coming on for preliminary hearing this day, the Court made the following:-

ORDER

Learned counsel, Sri Jeevan J Neeralgi, accepts notice for the respondents.

2. In the instant writ petition, the petitioner has prayed for the following reliefs:

i) Issue a writ of mandamus or a direction in the nature of mandamus directing the respondents to reopen the GST common portal of filing GST Tran-01 in order to avail the eligible credit in the electronic credit ledger of petitioner.

ii) Issue writ of mandamus or writ in the nature of mandamus directing the Resp-5 to consider the representation dated 6.3.2019 at Annexure-A insofar as the petitioner is concerned;

iii) Issue writ of mandamus or writ in the nature of mandamus directing the respondents to accept the manual/hard copy of the GST Tran-01.

iv) Issue writ of mandamus or writ in the nature of mandamus directing the respondents to credit the transactional credit to petitioners electronic cash ledger.

3. The issue involved herein is no more *res integra* in view of the order of this Court dated 19.11.2019 in W.P.No.33290/2019 and connected matters, whereby this Court has extended the period to file/revise the TRAN-1 by the registered persons under the Central Goods and Services Act, 2017 by 31.12.2019. Hence, the petitioner is entitled to avail the

extended period for filing/revising of TRAN-01 as aforesaid.

Writ petition stands disposed of accordingly.

Sd/
JUDGE

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