

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 20TH DAY OF JUNE, 2019

BEFORE:

THE HON'BLE MRS. JUSTICE S.SUJATHA

WRIT PETITION No.24438/2019 (T - RES)

BETWEEN:

M/s MANJUNATHA DESIGNER TILES
NO.3282, PUTTAMMA BOMME GOWDA COMPLEX
100 FEET ROAD, SIR M.VISHWESHWARAIHAH
LAYOUT, 6TH BLOCK, NEAR ULLAL LAKE
BANGALORE-560 056
REP BY ITS PROPRIETOR
SRI HALEGOWDA
S/O SRI BOMMEGOWDA
AGED ABOUT 38 YEARS

... PETITIONER

[BY SMT.VANI H., ADV.]

AND:

1. THE NODAL OFFICER/PRINCIPAL
CHIEF COMMISSIONER - DIVISION 7,
CENTRAL GOODS AND SERVICE TAXES
BENGALURU WEST COMMISSIONERATE
BENGALURU-560001.
2. UNION OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
THROUGH ITS SECRETARY (REVENUE)
NORTH BLOCK, NEW DELHI-110 001
3. GOODS AND SERVICE TAX NETWORK
THROUGH ITS CHAIRMAN
EAST WING, 4TH FLOOR

WORLD MARK-1, AEROCITY
NEW DELHI-110 037

...RESPONDENTS

[BY SRI VIKRAM A. HUILGOL, ADV.]

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DIRECT THE RESPONDENTS TO REOPEN THE GST COMMON PORTAL FOR RECTIFYING FORM GST TRAN-01 AND TO THEREAFTER FILE FORM GST TRAN-02 IN THE COMMON PORTAL IN TERMS OF REPRESENTATION DATED 07.01.2019 VIDE ANNEXURE-H IN ORDER TO AVAIL THE ELIGIBLE CREDIT IN THE ELECTRONIC CREDIT LEDGER OF PETITIONER.

THIS PETITION COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, THE COURT MADE THE FOLLOWING:-

ORDER

The petitioner has sought for a direction to the respondents to reopen the GST common portal for rectifying Form GST TRAN-01 and thereafter file Form GST TRAN-02 in the common portal in terms of representation dated 07.01.2019 in order to avail the eligible credit in the electronic credit ledger of the petitioner.

2. The petitioner is a trader duly registered under the provisions of the Karnataka Value Added Tax Act,

2003. As per the transitional provisions contained in Chapter XX of the Central Goods and Services Tax Act, 2017, the petitioner has been granted Registration Certificate in terms of Section 140 of the Act, which provides for transitional arrangements for input tax credit.

3. The petitioner being registered, has claimed input tax credit to which it was entitled to, by filing GST Form TRAN-01. However, while uploading the information of Form GST TRAN-01, by mistake the petitioner has filled stock information in C1.7(D) instead of filing it under Clause 7(A) and /or 7(B) of TRAN-01. Several requests/representations has been made by the petitioner seeking for rectification of Form GST TRAN-01 and filing Form GST TRAN-02, the same has not yielded any positive response. Hence, this petition.

4. Learned counsel appearing for the respondents would submit that the Nodal Officer has taken a

decision and recommendation has already been forwarded to the GST Network to permit the petitioner to rectify the GST Form TRAN-01 as prayed. Pursuant to the same, follow up action has also been taken to expedite the process. Accordingly submits that the grievance of the petitioner being redressed, the writ petition does not survive for consideration.

5. In view of the aforesaid, more particularly, the process having been initiated for permitting the petitioner to rectify the GST Form TRAN-01 and to file Form GST-TRANS-02 as recommended by the Nodal Officer, no further direction as sought for, is necessary.

6. However, respondent No.3 shall expedite the process of considering the recommendation of the Nodal Officer to permit the petitioner to rectify the GST Form TRAN-01, and further to file Form GST TRAN-02. Compliance shall be made in an expedite manner,

preferably within a period of eight weeks from the date of receipt of a copy of the order.

Petition stands disposed of, in terms of the above.

**Sd/-
JUDGE**

Psg*