

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28<sup>TH</sup> DAY OF MARCH, 2019

BEFORE:

THE HON'BLE MRS. JUSTICE S.SUJATHA

**WRIT PETITION No.14760/2018 (T - RES)**

**BETWEEN:**

M/S. UNIVERSAL BUILDERS  
REP. BY ITS PARTNER  
SRI R.DINESH  
S/O SRI RAMACHANDRA  
AGED ABOUT 40 YEARS  
R/AT No.418/9, FIRST FLOOR  
4<sup>TH</sup> BLOCK, 80 FEET ROAD  
KORAMANGALA  
BENGALURU-560034.

... PETITIONER

[BY SRI S.ANNAMALAI, ADV. FOR SRI M.LAVA, ADV.]

**AND:**

1. UNION OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
THROUGH ITS SECRETARY [REVENUE]  
NORTH BLOCK, NEW DELHI-110001.
2. STATE OF KARNATAKA  
DEPARTMENT OF FINANCE [GST WING]  
REP. BY ITS SECRETARY  
VIDHANA SOUDHA  
BANGALORE-560001.
3. GOODS AND SERVICE TAX COUNCIL  
THROUGH ITS CHAIRPERSON  
DEPARTMENT OF FINANCE  
NORTH BLOCK, NEW DELHI-110001.

4. GOODS AND SERVICE TAX NETWORK  
THROUGH ITS CHAIRMAN  
EAST WING, 4<sup>TH</sup> FLOOR  
WORLD MARK-1, AEROCITY  
NEW DELHI-110037.
5. THE COMMISSIONER OF CENTRAL TAX  
BENGALURU SOUTH GST COMMISSIONERATE  
C.R. BUILDING, QUEENS ROAD  
BENGALURU-560001.

...RESPONDENTS

[BY SRI JEEVAN J. NEERALAGI, ADV. FOR R-1, R-3, R-4 & R-5;  
SRI VIKRAM HUILGOL, HCGP FOR R-2.]

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DIRECT THE RESPONDENTS TO CONSIDER THE PHYSICAL COPY OF FORM GST TRAN-1 SENT TO NEW DELHI OFFICE ON 22.12.2017, BE ENTERTAINED AND CREDIT BE GIVEN TO THE ELECTRONIC LEDGER OF THE PETITIONER IN RESPECT OF CGST INPUT CREDIT OF AN AMOUNT OF RS.3,90,90,974/- AND SGST INPUT CREDIT OF AMOUNT OF RS.36,28,646/- AS ANNEXURE-P; AND ETC.,

THIS PETITION COMING ON FOR PRELIMINARY HEARING, THIS DAY, THE COURT MADE THE FOLLOWING:-

**ORDER**

Learned counsel Sri. Jeevan J. Neeralgi is permitted to accept notice for respondent Nos.1, 3 to 5.

Learned High Court Government Pleader accepts notice for respondent No.2.

Heard the learned counsel for the parties.

2. The petitioner has sought for a writ of mandamus or direction, directing the respondents to consider the physical copy of Form GST TRAN – 1 sent to New Delhi office on 22.12.2017, be entertained and credit be given to the electronic ledger of the petitioner in respect of CGST input credit of an amount of Rs.3,90,90,974/- and SGST input credit of amount of Rs.36,28,646/- or in the alternative direct the respondents to open the Electronic Ledger and enable the petitioner to file GST Tran – 1 online for entering the credit as on 01.07.2017 in respect of CGST input credit of an amount as aforesaid.

3. The petitioner was registered with the service tax department and is a registered firm under the provisions of the Central Goods and Services Tax Act,

2017 and the Karnataka State Goods and Services Tax Act, 2017. It is the grievance of the petitioner that the petitioner was not allowed to upload the declaration in form GST Tran - 1 due to technical glitches in the GST common portal and the request made by the petitioner with the respondents – authorities has not availed any benefit.

4. It is significant to note that by virtue of the amendment to Rule 117 of the Central Goods and Services Tax Rules, 2017, by inserting sub-rule 1(a) with effect from 10.09.2018, the time period specified for uploading the Form in Tran - 1 has been extended upto 31.03.2019, if it is relating to the technical difficulties. In terms of the Circular No.39/13/2018-GST, dated 03.04.2018 issued by the Government of India, Ministry of Finance (Department of Revenue) Central Board of Excise & Customs, New Delhi, an IT Grievance Redressal Mechanism has been set up to

address the grievance of taxpayers due to technical glitches on GST Portal.

5. In view of the aforesaid, the petitioner is entitled to upload the Form Tran - 1 by 31.03.2019, if the registered person could not submit the declaration by the due date on account of technical difficulties on the common portal. The petitioner is required to approach the Nodal Officer who is empowered to redress the grievance of the petitioner relating to the technical glitches on GST Portal in terms of the Circular dated 03.04.2018

6. Hence, the petitioner shall appear before the Nodal Officer for the State of Karnataka appointed under the Circular dated 03.04.2018 referred to above by 29.03.2019. The Nodal Officer shall address the grievances of the petitioner in accordance with law in an expedite manner.

With the aforesaid observations, the writ petition stands disposed of.

**Sd/-  
JUDGE**

PMR