IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF JANUARY 2019

BEFORE

THE HON'BLE MRS.JUSTICE S. SUJATHA

WRIT PETITION No.527/2019 (T-RES)

BETWEEN:

1. M/S. RAVAGO SHAH POLYMERS PVT. LIMITED
NO.114/C, 5TH MAIN, 1ST CROSS
OPP. PEENYA METRO STATION
(TUMKUR SERVICE ROAD)
(BEFORE MC DONALD"S/ H.P.PETROL PUMP)
YESHWANTHPUR SUBUR
BANGALORE-560022
(REPRESENTED BY MR.DEEPAK SHAH
MANAGING DIRECTOR).

2. SRI DEEPAK SHAH
S/O SHRI.SHASHIKANTH HARGOVINDAS SHAH
AGED ABOUT 52 YEARS
MANAGING DIRECTOR OF
M/S. RAVAGO SHAH POLYMERS PVT. LIMITED
RESIDING AT NO.146, 1ST BLOCK
2ND MAIN ROAD, RMV 2ND STAGE
ASWATH NAGAR
BANGALORE-560094
KARNATAKA. ... PETITIONERS

(BY SRI R DAKSHINA MURTHY, ADV. FOR
SRI RAVI SHANKAR K S, ADV.)

AND:

1. THE UNION OF INDIA
REPRESENTED BY ITS SECRETARY
MINISTRY OF FINANCE, NORTH BLOCK
NEW DELHI-110001.

2. THE STATE OF KARNATAKA
REP. BY ITS CHIEF SECRETARY
FINANCE DEPARTMENT
DR.AMBEDKAR VEEDHI

VIDHANA SOUDHA
BANGALORE-560001.

3. THE PRINCIPAL COMMISSIONER
OF CENTRAL TAX
BANGALORE ZONE
CENTRAL REVENUE BUILDING
P.B.NO.5400, QUEEN'S ROAD
BANGALORE-560001.

4. THE COMMISSIONER (STATE GST)
(COMMERCIAL TAXES DEPARTMENT)
DEPARTMENT OF COMMERCIAL TAXES
VANIJYA THERIGE KARYALAYA
KALIDASA MARG, GANDHI NAGAR
BENGALURU, KARNATAKA-560009.

5. GOODS AND SERVICES TAX NETWORK
EAST WING, 4TH FLOOR
WORLD MARK-1, AEROCITY
NEW DELHI-110037.

6. GOODS AND SERVICES TAX COUNCIL
GOODS AND SERVICE TAX SECRETARIAT
5TH FLOOR, TOWER V
JEEVAN BHARATHI BUILDING
JANPAT ROAD, CONNAUGHT PLACE
NEW DELHI-110001. ... RESPONDENTS

(BY SRI T K VEDAMURTHY, AGA. FOR R2-4)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA WITH A PRAYER TO QUASH SECTION 164 OF CGST/CGST ACT READ WITH RULE 117 OF THE CGST AND SGST RULES, 2017 AND FORM TRAN 1 AS BEING ILLEGAL, UNCONSTITUTIONAL AND UNTENABLE IN LAW AND ETC

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

ORDER

The petitioners have assailed the communication/representation dated 27.06.2018 issued by respondent No.6 *inter alia* seeking a direction to respondent No.6 to act on the representation of the petitioner dated 6.03.2018 at Annexure G to the writ petition and sought for other consequential reliefs.

2. The petitioners claiming to be a private limited company incorporated under the Companies Act, 1956, are engaged in the business of trading in imported and domestically procured plastic and raw materials of plastics. It appears that on and after the last date prescribed, for filing Form GST Tran-1, the petitioner filed a representation on 6.3.2018 seeking to facilitate the petitioners for filing Form GST Tran-1. It is the grievance of the petitioners that, the respondent No.6 has issued the endorsement advising the petitioners to contact the respective individual officers for redressal of their grievance.

3. However, in view of the insertion of Rule 1 (1)(A) to Rule 117 of the Central Goods and Service Tax Rules, 2017, which provides that the Commissioner on the recommendations of the counsel, can extend the date for submitting the Form in GST Tran-1 by a further

period not beyond March 2019 in respect of registered persons, who could not submit the said declaration on the common portal and the notification issued by the Commissioner dated 17th September 2018 extending the period for submitting the Form GST Tran-1 till 31.01.2019 for the class of registered persons, who could not submit the Form / declaration by the due date on account of the technical defect on the common portal, the writ petition does not survive for consideration and is rendered infructuous.

4. The petitioners are at liberty to avail the benefit of the notification issued by the Commissioner dated 17th September 2018.

5. Hence the writ petition stands dismissed as having become infructuous.

Sd/-
JUDGE

NG*
Ct: bms