

IN THE HIGH COURT OF KARNATAKA, BENGALURU

DATED THIS THE 22nd DAY OF OCTOBER 2018

BEFORE

THE HON'BLE Dr.JUSTICE VINEET KOTHARI

WRIT PETITION No.14394/2018 (T-RES)

BETWEEN:

Shri Shakti Technologies
No.344, 14th Cross, Jayanagar
2nd Block, Bengaluru Urban
Bengaluru-560 011
GSTIN: 29ABSFS7222F1ZQ.

...Petitioner

(By Mr. K. Mallaha Rao K, Advocate)

AND:

1. **Union of India**
Ministry of Finance
(Department of Revenue)
Room No.46, North Block
New Delhi-110001.
2. State of Karnataka
Finance Department
Vidhana Soudha
Bangalore-560001.
3. GST Council
Through its Chairperson
Union Finance Minister
Ministry of Finance
North Block, New Delhi-110001.

2/7

4. Goods & Service Tax Network
Having its office at
East Wing 4th Floor
World Mrk – 1, Aerocity
New Delhi-110037.
5. GST Commissionerate
Central Revenue Building
Queens Road
Bengaluru-560 001.

...Respondents

**(By Mr. K.M. Shivayogiswamy, Advocate
For R1, R3, R4 & R5
Mr. Vikram A. Huilgol, HCGP for R2)**

This Writ Petition is filed under Articles 226 & 227 of the Constitution of India praying to issue appropriate writ of mandamus or in nature of writ, directing the respondents to consider the invoice dated 26-03-2018 vide Annexure-D, for revised return in TRAN-1 for the relevant period under the GST Act & etc.

This Writ Petition coming on for preliminary hearing in 'B' Group this day, the Court made the following:-

ORDER

Mr. K. Mallaha Rao, Adv. for Petitioner
Mr. K.M. Shivayogiswamy, Adv. for R1, R3, R4 & R5
Mr. Vikram A. Huilgol, HCGP for R2

1. The learned counsels at the Bar submitted that the controversy in hand is covered by a decision of this Court in the case of **Mountain Valley Springs India Pvt.Ltd. Vs. Assistant Commissioner of Goods and**

**Services Tax, Commercial Taxes and others) in Writ
Petition No.32774/2018 (T-RES) decided on
24/09/2018** in which this Court has held as under:-

“ORDER

1. *In response to the notice issued by this Court to respondent-Department, learned counsel for respondent-Department Mr.Jeevan J.Neeralgi, has produced before this Court a copy of **Notification No.48/2018** – Central Tax, New Delhi dated **10.09.2018**, which is quoted below for ready reference:*

**“[To be published in the Gazette of
India, Extraordinary, Part II,
Section 3, Sub-section (i)]**

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and
Customs
Notification No.48/2018 – Central
Tax**

**New Delhi, the 10th September,
2018**

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) *These rules may be called the Central Goods and Services Tax (Ninth Amendment) Rules, 2018.*

(2) *They shall come into force on the date of their publication in the Official Gazette.*

2. *In the Central Goods and Services Tax Rules, 2017,*

(i) *in rule 117,*

(a) *after sub-rule (1), the following sub-rule shall be inserted, namely:-*

5/7

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond **31st March, 2019**, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”;

(b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted namely:-

“Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in

6/7

FORM GST TRAN-2 by 30th April, 2019.”;

(ii) in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 125” shall be inserted.

[F.No.349/58/2017-GST (Pt.)]

2. In view of the aforesaid Notification, admittedly, the petitioner has an opportunity to upload its **FORM GST TRAN-1** and **FORM GST TRAN-2** at Annexures-G and H of the Writ Petition on the official website of the GST Council on or before **31.03.2019**, and therefore, to this extent the relief prayed for in this writ petition stands granted by the GST Department extending the period for submitting the declaration upto **31.03.2019**.

3. In view of the said Notification, the present writ petition is **disposed of** as infructuous, with a liberty and direction to the petitioner-assessee to upload the said **FORM GST TRAN-1** and **FORM GST TRAN-2** on the

7/7

*official website of the GST Council on or
before **31.03.2019**, in accordance with law.*

2. In view of the submission made by the learned
counsels and on perusal of the Order passed by this
Court, the present writ petition is disposed of in the
same terms. No costs.

**Sd/-
JUDGE**

BMV*