

IN THE HIGH COURT OF KARNATAKA, BENGALURU

DATED THIS THE 24TH DAY OF SEPTEMBER 2018

BEFORE

THE HON'BLE Dr.JUSTICE VINEET KOTHARI

WRIT PETITION NO.32774 OF 2018 (T-RES)

Between:

Mountain Valley Springs India Pvt. Ltd.,
Registered Office at No.126
Panchasheel Park, New Delhi-110017
Represented by
Authorized representative
Samrath Bedi.

...Petitioner

(By Mrs.Suja Surendran, Advocate for
Mrs.Kavitha.N, Advocate)

And:

1. Assistant Commissioner
Of Goods and Service Tax
Commercial Taxes
LGSTO-20, V.V.Towers
3rd Floor, Ambedkar Veedhi,
Bengaluru,
Karnataka-560001.
2. Commissioner State Tax,
Goods & Service Tax
HAL Airport Road, Domlur
TTMC, BMTC Bus Stand Complex
Bengaluru, Karnataka-560071.

3. Assistant Commissioner
Central Tax, Goods & Service Tax
Central Revenue Buildings Annexe
Queens Road, Shivaji Nagar, Bengaluru
Karnataka-560001.
4. Commissioner of Central Tax,
Goods & Service Tax
Central Goods & Service Tax
Central Revenue Buildings Annexe, Queens Road
Shivaji Nagar, Bengaluru,
Karnataka-560001.
5. Assistant Commissioner
Central Board of Excise and Customs
Ministry of Finance, Government of India
North Block, New Delhi-110001.
6. Goods and Service Tax Council
through Chairman,
GST Council Secretariat, 5th Floor
Tower II, Jeevan, Bharati Building
Jan Path Road, Connaught Place
New Delhi-110001.
7. GSTN (Goods and Service Tax Network)
Through its CEO, East Wing,
Worldmark-1, 4th Floor, Tower-B,
Aerocity, New Delhi-110037.
8. Union of India,
through the Principal Secretary
Department of Revenue
Ministry of Finance,

Department of Revenue
Room No.134-A, North Block
New Delhi-110001.

...Respondents

(By Mr. T.K.Vedamurthy, AGA for R1 & R2;
Mr. Jeevan.J.Neeralgi, Advocate for
R3, R4, R5, R6 & R7;
Mr.C.Shashikantha, ASG for R8)

This Writ Petition is filed under Articles 226 and 227 of the Constitution of India praying to, direct the respondents to consider its FORM TRAN1 and FORM TRAN2 at Annexure-G and H, in the light of the bonafide attempts made by the petitioner as per the spirit of the circular dated 03.04.2018, within a period prescribed by this Hon'ble Court and etc.

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

ORDER

Mrs.Suja Surendran, Advocate for
Mrs.Kavitha.N, Advocate for Petitioner.
Mr. T.K.Vedamurthy, AGA for R1 & R2
Mr. Jeevan.J.Neeralgi, Advocate for
R3, R4, R5, R6 & R7
Mr.C.Shashikantha, ASG for R8.

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:-

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

**Sd/-
JUDGE**

dn/-