

Court No. - 35

Case :- WRIT TAX No. - 67 of 2018

Petitioner :- M/S Continental India Private Limited And Another

Respondent :- Union Of India Thru Secy. And 3 Others

Counsel for Petitioner :- Mr Rohan Gupta

Counsel for Respondent :- S.S.C.,A.S.G.I.

Hon'ble Bharati Sapru,J.

Hon'ble Neeraj Tiwari,J.

Heard Sri Tarun Gulati learned counsel assisted by Sri Rohan Gupta learned counsel for the petitioner and Sri Apoorva Hajela learned counsel assisted by Sri Ashok Singh learned counsel for the respondents.

The petitioner seeks a writ of mandamus directing the GST council respondent no.2 to make recommendations to the State Government to extend the time period for filing of GST Tran-1 in the case of the petitioner because his application was not entertained on the last date i.e. 27.12.2017 and he has filed his complete application for the necessary transactional credit.

The petitioner has alleged in the petition that despite making several efforts on the last date for filing of the application, the electronic system of the respondent no.2 did not respond, as a result of which the petitioner is likely to suffer loss of the credit that it is entitled to by passage of time.

It is the petitioner's case that he has also submitted his application for transitional credit manually on 10.1.2018. The respondents were served with a notice on 19.1.2018 with a copy of the petition and they have also obtained instructions today. They say that portal is likely to be opened but is unable to say that when the portal is likely to be opened.

In view of the above, the respondents are directed to reopen the portal within two weeks from today. In the event they do not do so, they will entertain the application of the petitioner manually and pass orders on it after due verification of the credits as claimed by the petitioner. They will also ensure that the petitioner is allowed to pay its taxes on the regular electronic system also which is being maintained for use of the credit likely to be considered for the petitioner.

With the aforesaid directions, the the writ petition shall stand disposed of finally.

Order Date :- 24.1.2018

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