

GAHC010028082020



THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C) 814/2020

1:M/S. GLOBAL CERAMICS PVT. LTD.
A PRIVATE LTD. COMPANY HAVING ITS REGD. OFFICE AT GROUND
FLOOR, ADITYA PLAZA, G.S. ROAD, CHRISTIAN BASTI, GUWAHATI-
781005, KAMRUP (M), ASSAM, AND REP. BY ITS AUTHORIZED DIRECTOR
SRI MANOJ GUPTA, S/O. SRI HARI RAM GUPTA.

VERSUS

1:THE UNION OF INDIA AND 8 ORS.
REP. BY THE SECRETARY TO THE GOVT. OF INDIA MINISTRY OF FINANCE,
DEPTT. OF REVENUE, CENTRAL BOARD OF EXCISE AND CUSTOMS,
NORTH BLOCK, NEW DELHI-110001.

2:THE STATE OF ASSAM
REP. BY SECRETARY TO THE GOVT. OF ASSAM
FINANCE (TAXATION) DEPTT.
DISPUR
GUWAHATI-781006.

3:THE GST COUNCIL
5TH FLOOR
TOWER-II
JEEVAN BHARTI BUILDING
JANPATH ROAD
CONNAUGHT PLACE
NEW DELHI-110001.

4:THE GOODS AND SERVICE TAX NETWORK
EAST WING
WORLD MARK-1
AEROCITY
NEW DELHI.

5:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
NORTH BLOCK
DELHI-110001.

6:THE COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
CENTRAL GST HQRS
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001.

7:THE COMMISSIONER
ASSAM GOODS AND SERVICE TAX
KAR BHAWAN
DISPUR
GUWAHATI-781006.

8:THE SUPERINTENDENT OF TAXES
RANGE-A-II
GST BHAWAN
KEDAR ROAD
GUWAHATI-781001.

9:THE SUPERINTENDENT OF TAXES
UNIT-D/4
KAR BHAWAN
DISPUR
GUWAHATI-781006
ASSAM

Advocate for the Petitioner : MR. D SARAF

Advocate for the Respondent : ASSTT.S.G.I.

**BEFORE
HONOURABLE MR. JUSTICE N. KOTISWAR SINGH**

ORDER

Date : 13-03-2020

Heard Mr. D. Saraf, learned counsel for the petitioner. Also heard Mr. B. Choudhury, learned Standing Counsel, Finance and Taxation Department for respondent Nos. 2, 7, 8 & 9.

The matter pertains to refusal of the system in uploading the data to enable the petitioner to claim transitional credit of eligible duties in respect of stock held by the petitioner in terms of Section 140 of Central Goods & Service Tax Act, 2017.

According to the petitioner, the petitioner is entitled to an amount of Rs.13,11,274/- as input tax credit on the appointed day. However, because of erroneous uploading of a lesser amount of Rs.3,11,274/-, though he is entitled to Rs.13,11,274/- the petitioner is not getting the benefit.

According to the petitioner, the endeavour of the petitioner to upload the correct figure was declined by the system, because of which the petitioner approached the authorities, but the authorities are also not co-operating.

Mr. Choudhury, learned Standing Counsel, Finance and Taxation submits that the matter relating to technical glitch in uploading correct figure of amount and the inadvertent error made by the petitioner will be looked into by the Nodal Officer, GST Division Range in spite of earlier refusal to do so, because of which the petitioner has approached this Court.

In view of the submission made by the learned Standing Counsel, Finance and Taxation Department, the Nodal Officer, GST Division Range is directed to look into the aforesaid issue so that the petitioner can upload the correct figure and the revised GST-TRAN-1 form so that he can get the benefit of the input tax credit.

Accordingly, the present petition is disposed of in the light of the above submission made and direction issued.

JUDGE

Comparing Assistant