

THE HIGH COURT OF MADHYA PRADESH

WP-3769-2018

(JK TYRE AND INDUSTRIES LTD. Versus GOODS AND SERVICE TAX COUNCIL & OTHERS.)

Gwalior, Dated : 27.04.2018

Shri Tapan Trivedi, learned counsel for the petitioner.

Shri Nakul Khedkar, learned counsel for the respondents.

Petitioner, by way of present petition, seeks following reliefs:

“a. Hon'ble Court may kindly be pleased to direct the respondents to reopen the portal immediately enabling the Petitioner Company to revise the filed FORM TRAN-1 having ARN AA231217013359G, so that the Electronic Credit Ledger is updated with the revised input credit.

b. And in the event of non re-opening of the portal, the manually submitted revised Form TRAN -1 having ARN AA231217013359G by the petitioner be accepted by the respondents by further passing the orders on it after due verification of the credits as claimed by the Petitioner in revision of the credits, thus allowing to pay taxes on the regular electronic system maintained for use of credit.

c. Respondents may kindly be commanded not to take any penal action.

d. Suitable cost of the petition may kindly be awarded by further suitable compensation in terms of money.

e. Any other suitable relief which this Hon'ble Court may deem fit, just and proper in the facts and circumstances of the case may kindly be issued in favour of

the petitioner along with cost of the petition.”

On 20.04.2018, learned counsel appearing for respondents has brought to the notice of this Court the circular issued by Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, Circular No.39/13/2018-GST dated 03.04.2018 and made a submission that a special cell has been created to resolve the nature of grievance as has been raised by the petitioner in the present petition.

Learned counsel appearing for the petitioner does not dispute the issuance of said circular.

In view whereof, instead of dwelling upon the grievance raised in present petition, the petitioner is set at liberty to avail the remedy as is provided vide circular dated 03.04.2018.

Petition is disposed of finally in above terms.

(Sanjay Yadav)
Judge

(Ashok Kumar Joshi)
Judge