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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 3243/2019**

VASS IMPEX

..... Petitioner

Through Mr. Puneet Rai, Advocate

versus

UNION OF INDIA & ORS.

..... Respondents

Through

Ms. Aakanksha Kaul & Mr. Prabodh Singh, Advocates for R-1

Ms. Sonu Bhatnagar, Sr. Standing counsel, Mr. Vaibhav Joshi & Ms. Anushree Narain, Advocates for Respondents No.2 & 4

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE TALWANT SINGH

ORDER

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30.07.2019

1. This is yet another petition where the Petitioner is disabled from availing the Cenvat Credit/Input Tax Credit due to the prevalent glitches in the GST system and in particular with the filing of the TRAN-1 form online.

2. The brief facts are that as on 30th June, 2017 the Petitioner had an Input Tax Credit of eligible duty (CVD) of Rs.25,11,633/- on goods lying in stock. The carry forward amount of Input Tax Credit ('ITC') filed with the Delhi VAT return was Rs.36,21,393/-.

3. With the coming into force of the GST regime on 1st July, 2017 the Petitioner expected, and legitimately, that it would be able to carry forward the aforementioned Cenvat Credit/ITC. The Petitioner states that when the Petitioner filed the TRAN-1 Form on 27th December, 2017 online, although the figures of ITC/Cenvat credit were available online, the TRAN-1 could not be filed on account of glitches in the portal. The Petitioner filed an online grievance application on 24th March, 2018 followed by an E-mail on 26th September, 2018. The Sole Proprietor of the Petitioner also claimed to have met the officers concerned and yet the issues were not resolved.

4. In the short affidavit filed on behalf of the Respondents, reference is made to the circular dated 3rd April, 2018. It is averred that:

“It has been decided that all such taxpayers, who tried but were not able to complete TRAN-1 procedure (original or revised) of filing them on or before 27.12.2017 due to IT-glitch, shall be provided the facility to complete TRAN-1 filing. It is clarified that the last date for filing of TRAN 1 is not being extended in general and only these identified taxpayers shall be allowed to complete the process of filing TRAN-1.”

5. The said affidavit is however silent on whether the Petitioner’s case has been considered by the IT Grievance Redressal Committee constituted by the Respondents to look into the complaints regarding the difficulties with the online filing system. Learned counsel for the Respondent on instructions states that the Petitioner’s grievance is still under consideration before the GSTN.

6. The Court has in several recent orders including order dated 13th May,

2019 in WP(C) No. 1280/2018 (*Bhargava Motors v. Union of India*) and order dated 29th July, 2019 in WP(C) No.13772/2018 (*Uninav Developers Private Limited v. Union of India*) directed the Respondents in similar circumstances to either re-open the portal to enable the Petitioners therein to again file the TRAN-I form electronically or to accept a manually filed TRAN-1 form.

7. For the reasons explained in the abovementioned orders, the Court directs the Respondents in the present case also to either open the portal so as to enable the Petitioner to file the TRAN-1 electronically or to accept a manually filed TRAN-1 form on or before 31st August, 2019. The Petitioner's claims thereafter be processed in accordance with law.

8. The petition is disposed of in the above terms.

9. A copy of this order be given *dasti* under the signatures of Court Master.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 30, 2019

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