

Court No. - 35

Case - WRIT TAX No. - 1000 of 2019

Petitioner :- M/S G.E. T And D, India Limited

Respondent :- Union Of India 4 Others

Counsel for Petitioner :- Shubham Agrawal

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

Hon'ble Bharati Sapru,J.

Hon'ble Rohit Ranjan Agarwal,J.

Heard Shri Shubham Agrawal, learned counsel for the petitioner and Shri R.C. Shukla and Shri K.J. Shukla, 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 amending the GST Tran-1 in the case of the petitioner because his application was not fully entertained on the last date i.e. 27.12.2017 and he is permitted to file his complete GST TRAN-1 for the necessary transactional credit.

The petitioner has alleged in the petition that despite making several efforts, 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. Benefit of entire CENVAT credit has not been granted.

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 GST TRAN-1 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.

Learned Counsel for the respondents may file a counter affidavit within a month.

List this matter on 17.10.2019.

Order Date :- 16.9.2019

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