IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No.2604 of 2019

Gulf Ashley Motor Limited, Chandil, East Singhbhum. ... Petitioner

Versus

1. Goods & Services Tax Council, through its Secretary, New Delhi.
2. The Union of India Through the Principal Commissioner, Central Goods, Services Tax & Central Excise, Ranchi.
3. The Assistant Commissioner, Central Goods Services Tax & Central Excise, South Range, Ranchi.
4. The Superintendent, Central Goods, Services Tax & Central Excise, Ranchi …. Respondents

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CORAM: HON'BLE MR. JUSTICE H.C. MISHRA
HON'BLE MR. JUSTICE DEEPAK ROSHAN

For the Petitioner : Sumeet Gadodia, Advocate
For the Respondents-GST: Mr. Ratnesh Kumar, Advocate

4/19.12.2019 Heard learned counsel for the petitioner and learned counsel for the Central Goods, Services Tax & Central Excise.

2. The issue involved in this application is short. The petitioner Company is not able to claim the input tax credit, after coming into force the GST regime, due to non-acceptance of Form TRAN-I submitted the in the GST portal, due to a technical glitch in the portal, Nationwide.

3. The case of the petitioner Company is that it submitted its Form TRAN-I to claim the input tax credit, but the same was not accepted due to the technical glitch in the GST portal. The matter was ultimately reported to the GST council, and upon the direction of the GST council, the Principal Commissioner, GST & CX, Ranchi, forwarded the application of the petitioner to the Nodal Officer on 27.3.2019 to look into the matter. The fact remains that due to the technical glitch in the portal of the GST, the Form TRAN-I of the petitioner has not yet been accepted.

4. In the present case, we are not concerned with the fact whether the petitioner Company is entitled to the input tax credit claimed by them or not. The question for our consideration is that Form TRAN-I submitted by the petitioner is required to be accepted, scrutinized and the claim of the petitioner is to be finalized by the authorities under the GST Act. Admittedly,

if the Nodal Officer decides the matter in favour of the petitioner, the time has been extended for acceptance of the Form TRAN-I till 31st December 2019.

5. In that view of the matter, we direct the Nodal Officer, to whom the matter of the petitioner has been preferred, to see that the Form TRAN-I submitted by the petitioner is accepted in the portal within the due date, and still due to the technical glitch, if the Form TRAN-I is not accepted in the portal, the form shall be accepted manually and necessary scrutiny shall be made, whether the claim of the petitioner is acceptable or not. For acceptance and scrutiny of the Form TRAN-I, the GST authorities and the Nodal officer shall take all steps in accordance with law, within the due date.

6. This application is accordingly, disposed of with the direction as above.

(H. C. Mishra, J.)

(Deepak Roshan, J.)

R.Kumar