IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(T) No. 776 of 2019

Sanjay Agencies, Ranchi,
through its sole proprietor Pushpa Devi Drolia. ..... … Appellant
With
W.P.(T) No.782 of 2019
R.P.M. Medicare, Ranchi,
through its partner Mr. Manoj Kumar Drolia. ..... … Appellant
With
W.P.(T) No.784 of 2019
R.P.M. Associates, Ranchi,
through its partner Mr. Manoj Kumar Drolia. ..... … Appellant
With
W.P.(T) No.785 of 2019
M/S R.P.M. Pharma, Ranchi,
through its partner Mr. Manoj Kumar Drolia. ..... … Appellant
With
W.P.(T) No.786 of 2019
Naresh Kumar Agarwal,
Sole proprietor of M/S Laminate Marketing, Ranchi. ..... … Appellant
With
W.P.(T) No.797 of 2019
M/S Kamal Agencies, Ranchi,
through its Proprietor Mrs. Sarita Agarwal. ..... … Appellant
With
W.P.(T) No.799 of 2019
M/S R.P.M. Distributors, Ranchi,
through its Proprietor Mr. Mitesh Kumasr Drolia. ..... … Appellant
With
W.P.(T) No.783 of 2019
Kishan Gupta,
sole proprietor of M/s. Saawariya Lam, Ranchi. ..... … Appellant
Versus
1. The Goods And Services Tax Network, New Delhi, represented by its Chairman.
2. Union of India, through the Secretary and Commissioner (GST), Ministry of Finance, Department of Revenue, New Delhi.
3. The State of Jharkhand through the Secretary cum Commissioner, Commercial Taxes Department, Ranchi. ….. … Respondents

(In all the appeals)

CORAM : HON'BLE THE ACTING CHIEF JUSTICE
: HON'BLE MR. JUSTICE DEEPAK ROSHAN

For the Appellants : M/s Nitin Kr. Pasari, Advocate
Sidhi Jalan, Advocate
For the Respondents : Mr. Atanu Banerjee (Sr. S.C. III)
Ms. Moshmi Chatterjee, A.C. to Sr. S.C.-III

03/ 11.09.2019 In all these writ applications the same issues are involved, which are covered by the order of a co-ordinate Bench of this Court, in **V. S. International Vs. The Goods and Services Tax Network and Others**, (W.P.(T) No. 5840 of 2018, disposed of on 1st May, 2019).

2. The writ petitioners have filed these applications for getting the transitional input tax credits, for which Form GST TRAN-I was filled up by them.

3. In one of the writ applications, i.e., W.P.(T) No. 784 of 2019, though the stand has been taken by the respondent State that there is difference between the amount of transitional credit filed in GST TRAN-I, and the amount of credit that the petitioner is claiming in the writ application, but the fact remains that this writ application can also be disposed of in terms of W.P.(T) No. 5840 of 2018, wherein it was directed that the petitioner may prefer the application before the Nodal Officer and the Nodal Officer, in turn, shall forward the claim of the petitioner to the Information Technology Grievances Redressal Committee, and the said Committee shall decide the claim of the petitioner.

4. The objection taken by the learned counsel for the State in W.P.(T) No. 784 of 2019, can also be decided by the Information Technology Grievances Redressal Committee.

5. In that view of the matter, all these writ applications are disposed of with the direction that if the petitioners have already preferred such applications before the Nodal Officer, the same shall be forwarded by the Nodal Officer to the Information Technology Grievances Redressal Committee, and if such application has not been preferred by any of the petitioners, they shall prefer the applications for getting the transitional input tax credit by filling up the Form GST TRAN-I and submitting the same to the Nodal Officer, within a period of three weeks from today, and thereafter, the Nodal Officer shall forward the claims of the petitioners to the Information Technology Grievances Redressal Committee, within a further period of four weeks thereafter. It is for the Information Technology Grievances Redressal Committee, to take a final decisions in all these matters as expeditiously as possible.

6. With these directions, all these writ applications stand disposed of.

(H. C. Mishra, A.C. J.)

(Deepak Roshan, J.)

Umesh/Pramanik