

Court No. - 35

Case :- WRIT TAX No. - 680 of 2019

Petitioner :- M/S Ganpati Advisory Limited

Respondent :- Union Of India And 7 Others

Counsel for Petitioner :- Ashish Bansal

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

Hon'ble Bharati Sapru, J.

Hon'ble Vivek Varma, J.

Heard Sri Ashish Bansal, learned counsel for the petitioner and Sri Ramesh Chandra Shukla, learned counsel for the respondents.

The petitioner submitted FORM GST TRAN-1 on 23.12.2017 within the time prescribed. However, it was noticed that due to some inadvertent mistake, the amount of CENVAT credit admissible as ITC was not filled up in the column due to which, the said credit is not being reflected in the electronic credit ledger.

In the above circumstance, petitioner tried to submit the revised declaration form in GST TRAN-1. The petitioner for the above purpose, moved an application dated 13.02.2019 before the Nodal Officer, CGST and Central Excise, Varanasi as under the circular of the Commissioner such applications are to be dealt with by him.

Rule 120A of the CGST Rules, 2017 provides that where a registered dealer submits a declaration electronically in FORM GST TRAN-1 within the time period specified in Rule 117, Rule 118, Rule 119 and Rule 120 he may revise such declaration once and submit the revised declaration in FORM GST TRAN-1 electronically on the common portal within the time period specified in the said Rules or such

further period as may be extended by the Commissioner in this behalf.

In view of the above, the application for extending the time period for submitting the revised FORM GST TRAN-1 electronically has to be extended by the Commissioner and not by any other subordinate authority.

In view of the aforesaid facts and circumstances, as the petitioner has already submitted an application for extension of time, to submit the revised FORM GST TRAN-1 to the Nodal Officer, the Commissioner concerned is directed to ensure that the aforesaid application so submitted by the petitioner before the Nodal Officer may be called upon by him and appropriate orders are passed on it in accordance with law most expeditiously, if possible, within a period of one month from the date of production of a certified copy of this order before him.

In the event, if the time is so extended by the Commissioner, the petitioner would submit the revised FORM GST TRAN-1.

The present petition stands disposed of accordingly.

Order Date :- 27.5.2019

Ajeet