IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

WP(C).No.2989 OF 2020(W)

PETITIONER:

M/S. MINAR CASTINGS (P) LTD.,
NIDA, KANJIKODE, PALAKKAD, REPRESENTED BY ITS MANAGING DIRECTOR, A MOHAMMED SHAFI.

BY ADVS.
SRI.K.P.ABDUL AZEES
SHRI.AKHIL SURESH
SMT.T.ARCHANA

RESPONDENTS:

1 UNION OF INDIA,
REPRESENTED BY SECRETARY,
DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE,
ROOM NO.46, NORTH BLOCK,
NEW DELHI AND OTHERS.

2 GOODS AND SERVICE TAX NETWORK (GSTN),
THROUGH ITS CHAIRMAN,
EAST WING, 4TH FLOOR,
WORLD MARK-1, AERO CITY,
NEW DELHI - 110 037.

3 GOODS AND SERVICE TAX COUNCIL,
THROUGH ITS SECRETARY, 5TH FLOOR, TOWER II, JEEVAN BHARTI BUILDING, JANPATH ROAD,
CONNAUGHT PLACE,
NEW DELHI - 110 001.

4 THE COMMISSIONER OF STATE TAX,
TAX TOWER, KILLIPPALAM, KARAMANA P.O.,
THIRUVANANTHAPURAM - 695 001.

5 THE COMMISSIONER,
CENTRAL TAX AND CENTRAL EXCISE,
CENTRAL REVENUE BUILDING,
I.S.PRESS ROAD,
COCHIN,
ERNAKULAM - 682 018.

6 SUPERINTENDENT,
CENTRAL TAX AND CENTRAL EXCISE, PALAKKAD - 678 001.

ADV.SRI.P.VIJAYAKUMAR, ASG OF INDIA
ADV.SRI.P.R.SREEJITH, SC
ADV.SRI.P.R.SREEJITH, SC

DR THUSHARA JAMES, GOVT.PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19.02.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Dated this the 19th day of February 2020

The learned counsel for the parties are ad idem that the controversy with regard to the grant of Cenvat credit in the erstwhile regime on migration to the Good and Service Tax have already been settled by this Court in WP(C)No.34771 of 2019 dated 20.12.2019 as well as in WP(C)No.35404 of 2019 dated 4.2.2020.

2. The learned counsel for the petitioner submits that as per the dictum of the judgment referred above each and every assessee has been given a breathing time to login to portal and make an attempt for claiming the transition. Petitioner may also be granted such liberty. Though the attempt was made but there was problem in the web portals.

3. Accordingly the writ petition is disposed of in terms

of the aforesaid judgment, directing the competent authority to take steps to immediately permit the petitioner to revise their TRANS-I Forms either electrically or manually without much delay, preferably within a period of two months from the date of receipt of a copy of this judgment or within such time limit as they deemed fit appropriate, as manual filing is insisted only in such circumstances where electronic filing is not possible. Respondents shall at liberty to verify the genuineness of the claims of the petitioner and the claim shall not be denied only on the ground that the same was not filed earlier before the cut off date as insisted by the respondents.

With the above observations, the writ petition stands disposed of.

Sd/-

AMIT RAWAL

JUDGE

ACM

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE CERTIFICATE OF REGISTRATION NO.32090246774 DATED 28/06/2007 ISSUED UNDER KERALA VALUE ADDED TAX ACT 2003.
EXHIBIT P2	TRUE COPY OF THE CERTIFICATE OF REGISTRATION NO.32AABCH5802P1ZK DATED 21/09/2017 ISSUED UNDER GOODS AND SERVICE TAX ACT 2017.
EXHIBIT P3	THE TRUE COPY OF THE RETURN FILED BY THE PETITIONER IN FORM ER-1 DATED 10/07/2017.
EXHIBIT P4	THE TRUE COPY OF TRAN-1 CREDIT ABSTRACT DATED NIL.
EXHIBIT P5	THE COPY OF E-MAIL COMMUNICATION DATED 02/09/2017 BY THE PETITIONER MADE TO THE GST HELPDESK.