

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 29TH DAY OF OCTOBER 2019 / 7TH KARTHIKA, 1941

RP.No.1002 OF 2019 IN WP(C). 3815/2019

AGAINST THE JUDGMENT IN WP(C) 3815/2019(B) OF HIGH COURT OF KERALA

REVIEW PETITIONERS:

- 1 THE NODAL OFFICER FOR STATE GST  
GOODS AND SERVICES TAX DEPARTMENT, KARAMANA,  
THIRUVANANTHAPURAM, KERALA 695 002.
- 2 THE COMMISSIONER,  
DEPARTMENT OF KERALA, STATE GOODS AND SERVICE TAX, 9TH  
FLOOR, TAX TOWER, KILLIPALAM, KARAMANA,  
THIRUVANANTHAPURAM, KERALA 695 002.
- 3 THE ASSISTANT COMMISSIONER,  
SGST DEPARTMENT, COMMERCIAL TAXES OFFICE, THEVARA,  
ERNAKULAM 682 019.

BY GOVERNMENT PLEADER

RESPONDENTS:

- 1 M/S. A.M.DISTRIBUTOR  
35/926B, NORTH JANATHA ROAD, PALARIVATTOM, PIN  
682025, REPRESENTED BY MANAGING PARTNER MR. MUHAMMED  
BASHEER.
- 2 UNION OF INDIA  
REPRESENTED BY SECRETARY, DEPARTMENT OF  
REVENUE, MINISTRY OF FINANCE, ROOM NO 46, NORTH BLOCK,  
NEW DELHI 110001.
- 3 GOODS AND SERVICE TAX  
NETWORK (GSTIN),  
THROUGH ITS CHAIRMAN, EAST WING, 4TH FLOOR, WORLD  
MARK-1, AEROCITY, NEW DELHI 1100037.
- 4 GOODS AND SERVICE TAX COUNCIL,  
THROUGH ITS SECRETARY, 5TH FLOOR, TOWER 11, JEEVAN  
BHARATI BUILDING JANPATH ROAD, CONNAUGHT PLACE, NEW  
DELHI-110 001.
- 5 THE DEPUTY COMMISSIONER,  
OFFICE OF THE COMMISSIONER OF CENTRAL TAX AND CENTRAL

EXCISE, CENTRAL REVENUE BUILDING, IS PRESS ROAD,  
COCHIN 682 018

C.K.GOVINDAN- G.P

THIS REVIEW PETITION HAVING BEEN FINALLY HEARD ON  
29.10.2019, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

O R D E R

**Dated this the 29th day of October 2019**

This review petition is filed by the State. The matter is relating to delay in uploading GST TRAN-I and certain form GST TRAN-II. The petitioners attributed to technical glitch. In fact, similar issue was considered by this Court in WP(C) No.41337/2018 and ordered as follows:-

*“4. Not only the petitioner but also many other people faced this technical glitch and approached this Court. Both the learned counsel submit that this Court on earlier occasions permitted the petitioner to apply to the Nodal Officer concerned to have the issue resolved.*

*5. So, here too, the petitioner may apply to the Nodal Officer, the second respondent. The petitioner applying, the Nodal Officer will look into the issue and facilitate the petitioner's uploading Form GST TRAN-1, without reference to the time-frame. Ordered so.*

*6. I may also observe that if the petitioner applies within two weeks after receiving this judgment, the Nodal Officer will consider it and take steps within a week thereafter. If the uploading of FORM GST TRAN-1 is not possible for reasons not attributable to the petitioner, the authority will also enable it to take credit of the input tax available at the time of its migration.”*

2. In the light of decision as above, the judgment has to be reviewed. The Nodal Officer has to take a decision, whether failure in uploading attributable to the technical glitch or not. The Nodal Officer following the directions in the judgment in WP(C) No.41337/2018, shall take a decision in this matter as well. All the directions in the above judgment would govern this matter also. Accordingly, the review petition is disposed.

sd/-

**A . MUHAMED MUSTAQUE**

**JUDGE**

SAS/29/10/2019

//TRUE COPY//

P.A. TO JUDGE