

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 14TH DAY OF JANUARY 2019 / 24TH POUSHA, 1940

WP(C).No.609 of 2019

PETITIONER/S:

M/S. POPULAR VEHICLES AND SERVICES LIMITED,  
KUTTUKARAN CENTRE, MAMANGALAM, COCHIN - 682025, REPRESENTED  
BY ITS DIRECTOR, SRI.NAVEEN PHILIP.

BY ADVS.

SRI.SUKUMAR NAINAN OOMMEN  
SHRI.JONATHAN PREETHAM PAUL  
SMT.KARTHIKA S.VARMA  
SRI.RAHUL IPE PRASAD  
SRI.SHERRY SAMUEL OOMMEN

RESPONDENT/S:

- 1 UNION OF INDIA, REPRESENTED BY SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, ROOM NO.46, NORTH BLOCK, NEW DELHI -110001.
- 2 GOODS AND SERVICE TAX NETWORK (GSTN) THROUGH ITS CHAIRMAN, EAST WING, 4TH FLOOR, WORLD MARK-1, AEROCITY, NEW DELHI - 110037
- 3 GOODS AND SERVICE TAX COUNCIL, THROUGH ITS SECRETARY, 5TH FLOOR, TOWER II, JEEVAN BHARATI BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI -110001.
- 4 THE DEPUTY COMMISSIONER, DEPARTMENT OF KERALA STATE GOODS AND SERVICE TAX, SPECIAL CIRCLE-III, THIRUVANANTHAPURAM-695002.
- 5 THE NODAL OFFICER FOR STATE GST, GOODS AND SERVICE TAX DEPARTMENT, KARAMANA, THIRUVANANTHAPURAM, KERALA-695002.
- 6 THE COMMISSIONER, DEPARTMENT OF KERALA STATE GOODS AND SERVICE TAX, 9TH FLOOR, TAX TOWER, KILLIPALAM, KARAMANA P.O., THIRUVANANTHAPURAM - 695002.

BY SRI.DINESH R.SHENOY, CGC  
BY GOVERNMENT PLEADER, SMT.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14.01.2019,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

## JUDGMENT

The petitioner approached this Court seeking a direction to the respondents to accept the petitioner's manual filing of revised FORM GST TRAN-I and the resultant FORM GST TRAN-2 in view of the error in filing the same on account of the technical reasons.

2. The respondents submitted that they have no objection in allowing the petitioner's request in view of the fact that it was occurred on account of the technical reasons.

3. The petitioner submits that they would submit FORM GST TRAN-I and FORM GST TRAN-2 before the fourth respondent manually and the fourth respondent may be directed to transmit it into electronic credit ledger of the petitioner.

In view of the above, the fourth respondent is directed to accept FORM GST TRAN-I and FORM GST TRAN-2 from the petitioner manually. The petitioner shall submit FORM GST TRAN-I and FORM GST TRAN-2 within one week from the date of

receipt of a copy of this judgment. If the petitioner submits FORM GST TRAN-I and FORM GST TRAN-2 within the time as above, the fourth respondent shall accept and transmit it into the electronic credit ledger of the petitioner within a further period of one week.

The writ petition is disposed of as above.

sd/-

**A.MUHAMED MUSTAQUE**

**JUDGE**

In

**APPENDIX**

**PETITIONER'S/S EXHIBITS:**

- EXHIBIT P1           A TRUE COPY OF THE PETITIONER'S REGISTRATION CERTIFICATE UNDER THE KERALA VALUE ADDED TAX ACT, 2003.
- EXHIBIT P2           A TRUE COPY OF THE PETITIONERS REGISTRATION CERTIFICATE UNDER SERVICE TAX.
- EXHIBIT P3           A TRUE COPY OF THE PETITIONERS REGISTRATION CERTIFICATE UNDER THE GOODS AND SERVICES TAX ACT, 2017.
- EXHIBIT P4           A TRUE COPY OF THE SCREENSHOT OF FORM GST TRAN-1 FILED ON 19
- EXHIBIT P5           A COPY OF THE LIST OF SPARES AND ACCESSORIES ON WHICH CREDIT OF DUTY INCURRED IS ELIGIBLE FOR MIGRATION UNDER THE PROVISO TO SECTION 140(3) OF THE CGST ACT.
- EXHIBIT P6           A TRUE COPY OF THE NOTIFICATION NO. 34/2017 DATED 15/09/2017.
- EXHIBIT P7           A TRUE COPY OF THE AUTO GENERATED RESPONSES TO THE GRIEVANCES RAISED BY THE PETITIONER.
- EXHIBIT P8           A TRUE COPY OF THE RESPONSES OF THE GST HELPDESK DATED 27/01/2018 AND 02/02/2018.
- EXHIBIT P9           A TRUE COPY OF PETITIONER'S ELECTRONIC CREDIT LEDGER.
- EXHIBIT P10          A TRUE COPY OF THE CIRCULAR NO. 39/13/2018- GST DATED 03/04/2018.
- EXHIBIT P11          A TRUE COPY OF THE APPLICATION DATED 05/09/2018 SUBMITTED BEFORE THE 5TH RESPONDENT.
- EXHIBIT P12          A TRUE COPY OF THE NOTIFICATION NO. 48/2018 - CENTRAL TAX DATED 10/09/2018.

RESPONDENTS EXHIBITS:NIL.

//TRUE COPY//

P.A.TO JUDGE