IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

WEDNESDAY, THE 11TH DAY OF APRIL 2018 / 21ST CHAITHRA, 1940

WP(C).No. 9067 of 2018

PETITIONER

SMT. LEENA P.NAIR
PROPRIETRIX, C.B TRADERS, MARY GIRI SHOPPING COMPLEX, OPP. BSNL BHAVAN, KULAKKADU, THIRUVALLA, PATHANAMTHITTA.

BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SRI.P.JINISH PAUL
KUM.MEKHALA M.BENNY
SMT.MARY JOSSY
SRI.ACHYUT K PADMARAJ

RESPONDENT(S):

1. THE GST COUNCIL
REPRESENTED BY ITS REVENUE SECRETARY AND EX-OFFICIO SECRETARY TO THE GST COUNCIL SECRETARIATE, 5TH FLOOR, TOWER II, JEEVAN BHARTI BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI 110 001.

2. COMMISSIONER
OFFICE OF THE GST COUNCIL SECRETARIAT, 5TH FLOOR, TOWER II, JEEVAN BHARTI BUILDING, JANPATH ROAD, CONNAUGHT PLACE, NEW DELHI 110 001.

3. THE COMMISSIONER OF STATE TAX
TAX TOWER, KILLIPPALAM, KARAMANA P.O, THIRUVANANTHAPURAM 659 001.

R1-R2 BY ADV. SRI.N.NAGARESH, ASSISTANT SOLICITOR GENERAL
BY SMT. THUSHARA JAMES (SPL.GP)
BY SPL.GOVERNMENT PLEADER:SMT.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11-04-2018 ALONG WITH W.P.(C).No.9081/2018 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 9067 of 2018 (G)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1. COPY OF THE PRESS RELEASE DATED 10.11.17 MADE BY THE IST RESPONDENT.

EXHIBIT P2. COPY OF THE SCREEN SHOT OF THE WEBSITE OF TEH IST RESPONDENT STATING EXTENSION OF DATE FOR FILING TRAN-1.

EXHIBIT P3. COPY OF THE ORDER NO. 10/2017 GST DATED 15.11.17 ISSUED BY THE 2ND RESPONDENT.

EXHIBIT P4. COPY OF THE DASH BOARD OF THE GST ACCOUNT OF THE PETITIONER IN THE GST COMMON PORTAL AVAILIABLE AT [HTTPS://WWWW.GST.GOV.IN] SHOWING THE DETAILS UPLOADED BY THE PETITIONER.

RESPONDENT'S EXHIBITS:NIL

//TRUE COPY//

SD/-

PA TO JUDGE

rsr

P.B.SURESH KUMAR, J.

W.P.(C).Nos.9067, 9081, 10397, 11906 & 11911 of 2018

Dated this the 11th day of April, 2018

J U D G M E N T

In terms of the provisions contained in the Goods and Services Tax Statutes brought into force with effect from 01.07.2017, the petitioners in this batch of writ petitions, who have migrated to the GST regime, should have uploaded FORM GST TRAN-1 within the time stipulated to avail input tax credit in respect of their old stock. It is stated by the petitioners that all of them have though attempted to upload FORM GST TRAN-1 within the time limit stipulated, they could not complete the process of uploading the form due to IT related glitches. The petitioners, therefore, seek appropriate directions in this regard in these writ petitions.

2. Today, when these matters were taken up, the learned counsel for the GST Network submitted that the issue

raised by the petitioners has now been resolved by the Government of India in terms of circular No.39/13/2018-GST dated 03.04.2018, as per which the GST Network was directed to identify the taxpayers who could not complete filing of FORM GST TRAN-1 on the basis electronic audit trail and to provide them facility to complete the filing of FORM GST TRAN-1.

3. In the light of the submission made by the learned counsel for the GST Network, the writ petitions are disposed of directing the GST Network to make appropriate facilities/provisions to enable the petitioners to complete the filing of FORM GST TRAN-1 as directed in circular No.39/13/2018-GST dated 03.04.2018. The petitioners are free to contact the Nodal Officers appointed by the GST Network, the Central and State Governments in terms of the said circular, for follow-up action.

P.B.SURESH KUMAR
JUDGE

rsr