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(2018) 05 CHH CK 0072

In the Chhattisgarh High Court

Case No : Writ Petition (T) No.68 of 2018

M/S Dhamtari Krishi Kendra APPELLANT

Vs

Union Of India RESPONDENT

Date of Decision : 14-05-2018

Acts Referred:

Citation : (2018) 05 CHH CK 0072

Hon'ble Judges : SANJAY K. AGRAWAL, J

Bench : Single Bench

Advocate : Rajkamal Singh, B. Gopa Kumar, Maneesh Sharma

Final Decision : Disposed Of

Judgement

1. The petitioner is a registered dealer under the Chhattisgarh Goods and Services Tax Act, 2017 and carries on the agricultural related business of

pesticides, fertilizers and seeds. The petitioner filed its last return for the period from 1st April, 2017 to 30th June, 2017 under the Chhattisgarh Value

Added Tax Act, 2005 for pre-GST regime and it has shifted to the GST regime after coming into force of the new Act with effect from 1st July, 2017.

The petitioner has preferred this writ petition praying for a direction to the respondents / State to permit him to upload his GST TRAN-1 & TRAN-2

forms to avail input tax credit and to allow availing the input tax credit of his stock.

2. Return has been filed by respondents No.2, 4 and 5 / State stating inter alia that the Government of India, Ministry of Finance, Department of

Revenue, Central Board of Indirect Taxes and Customs has set up an IT grievance Redressal Mechanism to address the grievances of taxpayers due

to technical glitches on GST portal providing for appointment of Nodal Officer on identified issues and solutions have also been suggested in the said

notification.

3. Learned counsel for the petitioner would submit that due to technical glitches, the petitioner could not upload FORM GST TRAN -1 to avail the

input tax credit benefit.

4. Learned counsel for the respondents submit that the Central Government has issued a notification setting up an IT grievance Redressal Mechanism

to address the grievances of taxpayers due to technical glitches on GST portal providing for appointment of Nodal Officer on identified issues and

solutions have also been suggested in the said notification.

5. I have heard learned counsel for the parties and considered their rival submissions made herein above.

6. On 3rd of April, 2018, a circular has been issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of

Indirect Taxes and Customs, New Delhi, for redressal of grievances of tax payers due to technical glitches on GST portal on which an IT Grievance

Redresssal Committee has been constituted. Procedure for resolving the resolution of stuck TRAN â?" 1 has bee recorded and the manner has been

indicated in paras 5 and 8 of the said circular. Para 5 relates to appointment of Nodal Officer and para 8 relates to resolution of stuck TRAN-1s and

filing of GSTR-3B. Para 8 of the circular reads as follows: -

Â â??8. Resolution of stuck TRAN-1s and filing of GSTR-3B

8.1 A large number of taxpayers could not complete the process of TRAN-1 filing either at the stage of original or revised filing as they could not

digitally authenticate the TRAN-1s due to IT related glitches. As a result, a large number of such TRAN-1s are stuck in the system. GSTN shall

identify such taxpayers who could not file TRAN-1 on the basis of electronic audit trial. It has been decided that all such taxpayers, who tried but

were not able to complete TRAN-1 procedure (original or revised) of filing them on or before 27.12.2017 due to IT-glitch, shall be provided the facility

to complete TRAN-1 filing. It is clarified that the last date for filing of TRAN 1 is not being extended in general and only these identified taxpayers

shall be allowed to complete the process of filing TRAN-1.

8.2 The taxpayer shall not be allowed to amend the amount of credit in TRAN-1 during this process vis-a-vis the amount of credit which was

recorded by the taxpayer in the TRAN-1, which could not be filed. If needed, GSTN may request field formations of Centre and State to collect

additional document/data etc. or verify the same to identify taxpayers who should be allowed this procedure.

8.3 GSTN shall communicate directly with the taxpayers in this regard and submit a final report to GIC about the number of TRAN-1s filed and

submitted through this process.

8.4 The taxpayers shall complete the process of filing of TRAN 1 stuck due to IT glitches, as discussed above, by 30th April 2018 and the process of

completing filing of GSTR 3B which could not be filed for such TRAN 1 shall be completed by 31st May 2018.â??

7. After going through the aforesaid circular and the scheme of the circular, I am convinced that complete procedure has been prescribed for

redressal of grievance which the petitioner has raised in this writ petition, particularly of non-uploading of FORM TRAN -1 due to technical glitches.

Apart from this, the State Government â?" Commissioner, Central Excise / GST has issued order dated 5-4-2018 in which Nodal Officers have

already been appointed by the State Government. In view of the above, the petitioner is directed to approach the Nodal Officer of Dhamtari i.e.

Assistant Commissioner, State GST, Raipur Circle-7 within four days from today by filing representation along with all necessary documents for

redressal of his grievance and in turn, the said authority would consider and dispose of the same following the procedure laid down in para 8 of the

circular dated 3-4-2018 and would take decision accordingly keeing in view that this writ petition remained pending since 26-3-2018.

8. With the aforesaid direction, the writ petition stands finally disposed of. No order as to cost(s).

9. Certified copy by tomorrow.