

Sharayu Khot.

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 2086 OF 2018

O/E/N India Ltd. & Anr. ...Petitioners

Versus

Union of India & Ors. ...Respondents

Dr. Abhinav Chandrachud, i/b Mr. Shailendra Singh, for the
Petitioners.

Mr. Pradeep S. Jetly a/w Mr. J.B. Mishra, for the Respondents
No. 1 and 3.

Ms. Jyoti Chavan, AGP, for the Respondent No. 2.

**CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA, JJ.**

DATE : 26 September 2018

ORDER :

1. This Petition under Article 226 of the Constitution of India seeks a direction to the Respondent No. 3 to allow the Petitioners to resubmit his Form TRAN-1 either electronically or physically, containing the correct figure of Cenvat credit

available to the Petitioners under the Central Goods and Services Tax Act, 2017 (for short "*the Act*").

2. The Petitioners had while submitting its Form TRAN-1 *inter alia* to enable the unutilised Cenvat credit from the earlier regime be carried forward into the GST regime had on account of typographical error indicated that the Cenvat credit available is Rs. 11,10,555/- instead of Rs. 1,11,05,550/-. This the Petitioners have been seeking to correct by approaching the Respondents. However, inspite of the Petitioners best efforts, the Respondents have refused to allow the Petitioners to carry out the necessary amendment to the TRAN-1 already submitted or even accept a fresh TRAN-1.

3. We note that the human errors such as one which is arising in the present Petition are likely to have taken place in other cases also. At times these mistakes in keying in the correct figures would work in favour of the State and at other times in favour of Assessee. According to learned Counsel for both sides,

there is no provision in the Act, which allows correction/rectification of such errors.

4. During the course of hearing, our attention is drawn to Section 172 of the Act which *inter alia* provides for removal of difficulties which may arise during the implementation of the Act.

5. In the above view, it appears to us that it would be appropriate that the Central Government issues a general and/or special order under Section 172 of the Act addressing the above issue on general or special basis, taking into account the ground realities.

6. In the above view, at the request of Shri. Jetly, the learned Counsel appearing for the Respondents No. 1 and 3, the Petition is adjourned to 10th October 2018.

[RIYAZ I. CHAGLA J.]

[M.S. SANKLECHA, J.]