

GST : Where assessee's application/Form GST Tran-1 was not entertained on last date, i.e., 27-12-2017, as electronic system of department did not respond, department was directed to reopen portal within two weeks or entertain application of assessee manually

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[2018] 94 taxmann.com 167 (Allahabad)

HIGH COURT OF ALLAHABAD

National Chemical & Dyes Company

v.

Union of India*

BHARATI SAPRU AND NEERAJ TIWARI, JJ.

WRIT TAX NO. 200 OF 2018

FEBRUARY 20, 2018

Section [140](#) of the Central Goods and Services Tax Act, 2017 read with rule [117](#) of the Central Goods and Services Tax Rules, 2017 - Transitional provisions - Input tax credit - Transitional arrangement for - Assessee made efforts on last date, i.e., 27-12-2017 for filing of application/Form GST Tran-1, but electronic system of department did not respond, as a result of which application was not entertained - Whether department was to be directed to reopen portal within two weeks or entertain application of assessee manually - Held, yes [Para 3] [In favour of assessee]

FACTS

- The assessee filed a writ petition stating that despite making several efforts on the last date, *i.e.*, 27-12-2017 for filing of the application, Form GST Tran-1, the electronic system of the department did not respond, as a result of which his application was not entertained and he was likely to suffer loss of the credit that he was entitled to by passage of time.

HELD

- The GST counsel was to be directed to reopen the portal within two weeks. In the event it does not do so, it will entertain the application of the assessee manually and pass orders on it after due verification of the credits as claimed by the assessee.. [Para 3]

Rishi Raj Kapoor *for the Petitioner.* **B.K. Singh Raghuvanshi** *for the Respondent.*

JUDGMENT

1. Heard Sri R.R. Kapoor, learned counsel for the petitioner, Shri S.K.Om, learned counsel for the respondents-Union of India.

1.1 The petitioner seeks a writ of mandamus directing the GST council respondent no.2 to make recommendations to the State Government to extend the time period for filing of GST Tran-1 in the case of the petitioner because his application was not entertained on the last date *i.e.* 27.12.2017 and he has

filed his complete application for the necessary transactional credit.

2. The petitioner has alleged in the petition that despite making several efforts on the last date for filing of the application, the electronic system of the respondent no.2 did not respond, as a result of which the petitioner is likely to suffer loss of the credit that it is entitled to by passage of time.

3. In view of the above, the respondents are directed to reopen the portal within two weeks from today. In the event they do not do so, they will entertain the application of the petitioner manually and pass orders on it after due verification of the credits as claimed by the petitioner. They will also ensure that the petitioner is allowed to pay its taxes on the regular electronic system also which is being maintained for use of the credit likely to be considered for the petitioner.

4. With the aforesaid directions, the writ petition stand disposed of finally.

s.k. jain

*In favour of assessee.