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W.A.(MD)NO.1280 OF 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.04.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

AND

THE HON'BLE MR.JUSTICE M.JOTHIRAMAN

W.A.(MD)No.1280 of 2021 AND

C.M.P.(MD)No.5381 of 2021

1. The Principal Chief Commissioner,
Goods and Services Tax Act(Previously Central
Excise and Customs),
Nungambakkam,
Chennai – 600 034.
 2. Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi – 110 001.
 3. The Chairman,
Goods and Service Tax Network(GSTIN),
East Wing, World Mark-1,
4th Floor, Tower B, Aerocity,
Indira Gandhi International Airport,
New Delhi – 110 037.
 4. The Superintendent of GST & Central Excise,
Ramanathapuram Range,
Manamadurai.
- ... Appellants /
Respondents 1 to 4

Vs.



M/s.Anbu Automobiles,
Rep. by its Partner A.Charles,
03/306 A1, Nehru Nagar Third Street,
Madurai-Ramnad Main Road,
Paramakudi.

... Respondent / Petitioner

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, to set aside the order dated 01.11.2018 made in W.P.(MD)No.22011 of 2018 and allow the writ appeal.

For Appellant : Mr.R.Nandha Kumar,
Standing counsel.

For Respondent : Mr.N.Sudalai Muthu

* * *

J U D G M E N T

(Order of the Court was delivered by G.R.SWAMINATHAN, J.)

Heard both sides.

2. The case on hand involved the filing of TRAN-1 declaration in the web portal maintained by the appellants department. Section 140 of CGST Act 2017 enables transition of Input Tax Credit standing in the account of assessee under TNVAT Act into GST Regime. The statute however prescribed an outer time limit of 90 days with effect from 01.07.2017 to file TRAN-1 declaration form.



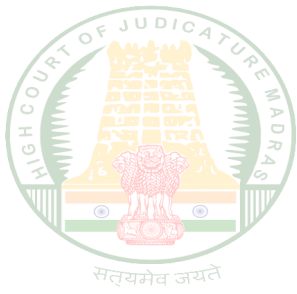
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3. We can take judicial notice of the fact that during the relevant time, there were too many technical glitches which prevented the assessee from filing TRAN-1 declaration form. In this background, the present writ petition came to be filed and it was allowed by the learned single Judge on 01.11.2018. Aggrieved by the same, the department has filed this appeal. In the meanwhile, the matter went up to the Hon'ble Supreme Court. The Hon'ble Supreme Court in the decision reported in **2022 (7) TMI 1232 (Union of India & Another V. FILCO Trade Centre Pvt. Ltd. & Another)** gave the following direction:-

“ ...

Having heard learned Additional Solicitor General, learned counsel appearing for different States and learned counsel appearing for different private parties and having perused the record, we are of the view that it is just and proper to issue the following directions in these cases:

1. Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit



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through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022.

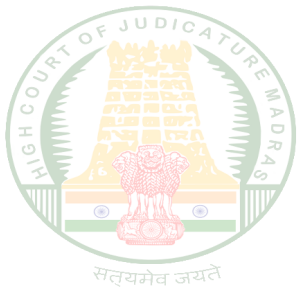
2. Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC).

3. GSTN has to ensure that there are no technical glitch during the said time.

4. The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned.

5. Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger.

6. If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.



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The Special Leave Petitions are disposed of accordingly.

Pending applications, if any, also stand disposed of.”

4. Pursuant to the said order of the Hon'ble Supreme Court, the department also issued Circular No.180/12/2022-GST dated 09.09.2022. Web portal was once again opened to enable the assessee to file TRAN-1 declaration form. The writ petitioner herein also availed the said facility and filed TRAN-1 form. All the issues raised in the writ petition have since been resolved. Therefore, nothing survives for further adjudication. This writ appeal is dismissed as infructuous. No costs. Consequently, connected miscellaneous petition is closed.

(G.R.SWAMINATHAN, J.) & (M.JOTHIRAMAN, J.)
01st April 2025

NCC : Yes / No
Index : Yes / No
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