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**IN THE HIGH COURT OF MADHYA PRADESH
AT JABALPUR**

BEFORE
HON'BLE SHRI JUSTICE SHEEL NAGU
&
HON'BLE SHRI JUSTICE DWARKA DHISH BANSAL
ON THE 30th OF AUGUST, 2022

WRIT PETITION No. 14768 of 2022

Between:-

**M/S BHAGWATI MOTORS, THROUGH PARTNER
HARISH KUMAR BAJAJ, REGISTERED OFFICE:
HIRAGANJ, KATNI (MP)**

.....PETITIONER

(BY SHRI NITIN AGRAWAL - ADVOCATE)

AND

- 1. UNION OF INDIA, THROUGH SECRETARY
MINISTRY FINANCE DEPARTMENT OF
REVENUE NORTH BLOCK, NEW DELHI, INDIA**
- 2. THE CHAIRMAN, CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS, NORTH
BLOCK, NEW DELHI, INDIA**
- 3. COMMISSIONER, STATE GOODS AND SERVICE
TAX, MOTI BUNGLOW COMPOUND, M.G. ROAD
INDORE (M.P.)**
- 4. COMMISSIONER, CENTRAL GST AND
CUSTOMS, GST BHAWAN, NEPIER TOWN
JABALPUR (M.P.)**
- 5. ASSISTANT COMMISSIONER, STATE TAX
COMMERCIAL TAX OFFICER, CIRCLE 2 KATNI
(M.P.)**

.....RESPONDENTS

***(BY SHRI SHREYAS DUBEY - ADVOCATE FOR RESPONDENTS
NO.1, 2 AND 4 AND SHRI DARSHAN SONI, GOVERNMENT
ADVOCATE FOR RESPONDENT NO.3/STATE)***

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*This petition coming on for admission this day, JUSTICE SHEEL
NAGU passed the following:*

ORDER

The issue involved in the present petition is that due to technical glitches, the petitioner was unable to file TRAN-1 during the time when the portal was open.

Learned counsel for the petitioner has relied upon the final order rendered on 22.07.2022 in the case of *Union of India and another vs. Filco Trade Centre Pvt. Ltd & Another*, whereby the apex Court in an attempt to resolve the piquant situation prevailing around the nation where assesseees were deprived due to technical glitche to avail filing of forms for availing Transitional Credit through TRAN-1 and TRAN-2, directed for opening of the portal from 01.09.2022 to 31.10.2022. The order of the apex Court dated 22.02.2022, is reproduced in toto as under:-

"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 concerning forms for availing Transitional Credit through TRAM-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 Transactional 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.

The Special Leave Petitions are disposed of accordingly.

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

In view of the above and the fact that the counsel for the Central GST as well as State GST does not dispute the applicability of the above order of Apex Court to the issue involved herein, this Court directs that the petitioner can avail the said remedy made available by the apex Court between 01.09.2022 to 31.10.2022.

With the aforesaid observation, the petition stands disposed off.

(SHEEL NAGU)
JUDGE

(DWARKA DHISH BANSAL)
JUDGE

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