



Citation No. 2022 (7) GSTPanacea 180 HC Madras

**GST**  
PANACEA

W.P.No.7423 of 2019



IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 28.07.2022

CORAM

**THE HONOURABLE DR. JUSTICE ANITA SUMANTH**

**W.P.No.7423 of 2019**

**&**

**W.M.P.No.8093 of 2019**

M/s.Proventus Life Sciences Pvt.Ltd.  
Represented by its Director  
Mr.Manoj Kumar Bhaiya  
C-9 Industrial Complex,  
Maraimalai Nagar – 603 209  
Kancheepuram District.

...Petitioner

Vs.

- 1.The Commissioner,  
O/o, Principal Commissioner &  
Central Excise, GST Bhawan,  
26/1, Mahatma Gandhi Road,  
Chennai – 600 034.
- 2.The Joint Commissioner (CS)  
Nodal Officer, State GST,  
Ezhilagam, Chennai – 600 005.
- 3.The Assistant Commissioner of Central Tax,  
Maraimalai Nagar Division,  
Chennai – 600 073.



4. The Deputy Commissioner,  
O/o. Principal Commissioner & Central  
Excise, Chennai Commissionerate, 26/1,  
Mahatma Gandhi Road, Chennai – 600 034.  
(R4, impleaded as per order dated.03/10/2019  
in W.M.P.28485/2019 in W.P.No.7423/2019  
Hon'ble KRCBJ).

...Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in the files of the 4<sup>th</sup> respondent in C.No.IV/16/70/2019-COMP dated 11.04.2019 and quash the same as illegal, invalid, without jurisdiction and violated the principles of Natural Justice and direct the 4<sup>th</sup> respondent to facilitate the petitioner uploading Form GST TRAN-I enabling the petitioner to claim the transitional credits of the eligible duties in respect of the inputs of the eligible duties in respect of the inputs held in stock on the appointed day in terms of Section 140 (3) of CGST/SGST Act (Prayer amended as per order dated 03/10/2019 in W.M.P.No.28485/2019 in W.P.No.7423/2019 as per Hon'ble KRCBJ).

For Petitioner : Mr.Adithya Reddy  
For Respondents : Mr.V.Sundareswaran  
Senior Panel Counsel – R1 to R3  
: Mr.C.Harsha Raj  
Additional Government Pleader – R2  
: -NA- R4

### **ORDER**

In light of the recent judgment of the Hon'ble Supreme Court in the case of *Union of India and another V. Filco Trade Centre Pvt. Ltd. and another* (SLP (C) Nos.32700 – 32710 of 2018 dated 22.07.2022), learned counsel for the petitioner, on instructions from the petitioner, would convey that the petitioner is inclined to avail the benefit extended to the assesseees in the



aforesaid order. An endorsement is also made to the aforesaid effect.

WEB COPY

2. The Hon'ble Court, has, in the aforesaid matter, issued a series of directions as extracted below:

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

3. In specific, direction No.2 permits 'any aggrieved registered assessee'

to file a form seeking Transitional credit or revision thereof.

4. This Writ Petition is thus disposed recording the aforesaid and in light

**DR.ANITA SUMANTH,J.**

of the endorsement made by the learned counsel for the petitioner. Connected



writ miscellaneous petition is closed. No costs.

WEB COPY

28.07.2022

*nst*

Index : Yes/No

Speaking Order/Non speaking Order

To

1. The Commissioner,  
O/o, Principal Commissioner &  
Central Excise, GST Bhawan,  
26/1, Mahatma Gandhi Road,  
Chennai – 600 034.
2. The Joint Commissioner (CS)  
Nodal Officer, State GST,  
Ezhilagam, Chennai – 600 005.
3. The Assistant Commissioner of Central Tax,  
Maraimalai Nagar Division,  
Chennai – 600 073.
4. The Deputy Commissioner,  
O/o. Principal Commissioner & Central  
Excise, Chennai Commissionerate, 26/1,  
Mahatma Gandhi Road, Chennai – 600 034.

**W.P.No.7423 of 2019**  
**&W.M.P.No.8093 of 2019**