

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 31ST DAY OF JANUARY, 2019

BEFORE:

THE HON'BLE MRS. JUSTICE S.SUJATHA

WRIT PETITION No.3159/2019 (T – RES)

BETWEEN:

M/s PRAGATI AUTOMOTION PVT. LTD.,
19 & 20, PLOT NO.467-469,
12TH CROSS, IV PHASE,
PEENYA INDUSTRIAL AREA,
BANGALORE-560058
REP. BY SHRI ATUL SURESH BHIRANGI
MANAGAING DIRECTOR.

... PETITIONER

[BY SRI RAVI RAGHAVAN, ADV.]

AND:

1. THE UNION OF INDIA
THROUGH ITS REVENUE SECRETARY,
DEPARTMENT OF REVENUE,,
MINISTRY OF FINANCE
128-A/NORTH BLOCK,
NEW DELHI-110001
2. THE CENTRAL BOARD OF
INDIRECT TAXES AND CUSTOMS
THROUGH ITS CHAIRMAN,
NORTH BLOCK, NEW DELHI-110001
3. THE GOODS AND SERVICES TAX COUNCIL
5TH FLOOR, TOWER-II,
JEEVAN BHARTI BUILDING,
JANPATH ROAD, CONNAUGHT PLACE,
NEW DELHI-110001

4. THE STATE OF KARNATAKA
THROUGH THE GOVERNMENT PLEADER,
HIGH COURT, BENGALURU-560001,
KARNATAKA.
5. THE COMMISSIONER OF CGST, KARNATAKA
S.P. COMPLEX, LALBHAGH ROAD,
BANGALORE-560027, KARNATAKA.
6. GOODS AND SERVICES TAX NETWORK
4TH FLOOR, EAST WING,
WORLD MARK-1, AEROCITY,
NEW DELHI-110037.
7. THE ASSISTANT COMMISSIONER
OF COMMERCIAL TAX, LGSTO-075,
DVO-06, BANGALORE-560058,
KARNATAKA. ...RESPONDENTS

[BY SMT.M.R.VANAJA, ADV. FOR R-1;
SRI K.M.SHIVAYOGISWAMY, ADV. FOR R-2, R-3, R-5 & R-6;
SRI T.K.VEDAMURTHY, AGA FOR R-4 & R-7.)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO ISSUE DIRECTION UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA HOLDING THAT THE TIME LIMIT PRESCRIBED UNDER RULE 117 OF CGST RULES, 2017 AND RULE 117 OF KARNATAKA GST RULES, 2017 IS ULTRA VIRES TO THE PROVISION OF SECTION 140 OF THE CGST ACT, 2017.

THIS PETITION COMING ON FOR PRELIMINARY HEARING, THIS DAY, THE COURT MADE THE FOLLOWING:-

ORDER

Learned counsel Smt. M.R. Vanaja accepts notice
for respondent No.1.

Learned Additional Government Advocate accepts notice for respondent Nos.4 and 7.

Learned counsel Sri. K.M. Shivayogiswamy accepts notice for respondent Nos.2, 3, 5 and 6.

The petitioner is before this Court seeking a direction to the respondents to permit the petitioners to correct the bonafide error which has crept in while filing the GST Tran – 1 form because of which the petitioner is deprived of the transitional credit of an amount of Rs.9,74,57,802/- in their electronic credit ledger.

2. It is the contention of the petitioner that after the GST regime has been implemented in India, the petitioner filed GST TRAN-I claiming credit of Rs.9,74,57,802/- in Column – 5 of Table 5(a) of Form GST TRAN - 1 well within the time prescribed by the statute. Revised Form GST TRAN - 1 was filed by the petitioner on 27.12.2017 after including the details of goods sent to job worker and held in his stock on behalf

of the principal manufacturer in terms of Section 141 of CGST Act credit pertaining to job work. However, credit claim was indicated only in Column – 5 of Table 5(a) but not in Column – 6. The electronic credit ledger reflected credit of Rs.5,89,346/-. The petitioner made several complaints before the Nodal Officer, but the same has not been considered so far.

3. It is hardly required to be stated that the Nodal Officer appointed under the Central Goods & Services Tax (CGST) and State Goods & Services Tax (SGST) Acts is obligated to consider the complaint of the petitioner and take a decision in the matter. However, the same has not been done, it is imperative for this Court to direct respondent No.7 - Nodal Officer to consider the complaint/representation made by the petitioner at Annexures-H and K to the writ petition and take a decision in accordance with law in an expedite manner and is ordered accordingly.

Writ petition stands disposed of in terms of the
above.

**Sd/-
JUDGE**

PMR