

N THE HIGH COURT OF MADHYA PRADESH

AT INDORE

Writ Petition No.194/2019

M/s PARSHWA BUILDERS

Vs

UNION OF INDIA AND ORS

S C Sharma & S K Awasthi, JJ

Dated: April 04, 2019

Appellant Rep by: Shri H Y Mehta, Ld. Counsel

Respondent Rep by: Shri Prasanna Prasad, Ld. Counsel

GST - Petition filed stating that the respondents have failed to allow the rectification of error on GST Portal despite multiple representations; that they have not been able to revise the Form TRAN-1 – Respondent fairly stated that in light of the executive instructions, a decision has been taken in respect of the such cases and a Nodal Officer has been appointed in the matter; that petitioner's grievance shall certainly be looked in to by the authorities and the Nodal Officer appointed in the matter will pass appropriate order in accordance with law.

Held: Petition is disposed of and the respondents are directed to place the matter before the Nodal Officer for revising Form TRAN-1; that entire exercise to be concluded within thirty days: High Court [para 4]

Petition disposed of

JUDGEMENT

The petitioner before this Court has filed present petition stating that the respondents have failed to allow the rectification of error on GST Portal despite multiple representations.

02. The petitioner's contention is that the petitioner has submitted its TRAN-1 on the online GST Portal and after uploading the same he has noticed that by mistake he has not claimed credit of State Tax of Rs.5,73,510/- as reflected in the Value Added Tax Return. The petitioner has made an attempt to upload the same on GST Portal and revise the form TRAN-1, however, he has not able to do so. He has submitted various representations to the respondents.

03. Shri Prasanna Prasad, learned counsel for the respondent-Union of India has fairly stated before this Court that in light of the executive instructions dated 01/04/2009, a decision has been taken in respect of the such cases and a Nodal Officer has been appointed in the matter. He has further stated that petitioner's grievance shall certainly be looked in to by the authorities and the Nodal Officer appointed in the matter will pass appropriate order in accordance with law.

04. In light of the categorical submission made by the respondent Union of India, the present writ petition stands disposed of and the respondents are directed to place the matter of the petitioner before the Nodal Officer, enabling him to take appropriate action for revising the transitional form known as TRAN-1. The aforesaid exercise be concluded within a period of 30 days from the date of receipt of certified copy of this order.

Certified copy as per rules.