

Universal Builders Vs UoI-HC

GST - The petitioner firm claimed to have been unable to upload the declaration in Form GST TRAN-1, due to technical glitches in the GST portal - Despite requests, the petitioner received no relief - Hence it filed the present writ, seeking that directions be issued to the Revenue to consider a physical copy of Form GST TRAN-1 filed by it - It also sought that credit be given to the electronic ledger in respect of CGST input credit and SGST input credit.

Held - As per the amended provisions of Rule 117 of the CGST Rules, 2017, the time period for uploading the Form GST TRAN-1 is extended up to 31.03.2019, if difficulty in filing such form is on account of technical difficulties - Thus, the petitioner is directed to approach the Nodal Officer is empowered to redress the petitioner's grievance relating to the technical glitches on GST Portal - The Nodal Officer shall expeditiously address the petitioner's grievances: HC

- Assessee's writ petition disposed of : KARNATAKA HIGH COURT