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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 8075/2019

**GODREJ & BOYCE MFG. CO. LTD.THROUGH ITS BRANCH
COMMERCIAL MANAGER,**

..... Petitioner

Through: Mr. Balbir Singh, Sr. Advocate with
Mr. Rupender Sinhar, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondent

Through: Mr. Harpreet Singh and Ms. Suhani
Mathur, Advocates.

**CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA**

**ORDER
15.10.2019**

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Mr. Harpreet Singh, who appears on behalf of respondent No. 2 Goods and Services Tax Counsel, has taken instructions and states that there has been a clerical error on behalf of the petitioner in filling up the online TRAN-I Form.

The petitioner has preferred the present writ petition to seek the following reliefs:

“(i) Issue a writ in the nature of mandamus or any other writ, order or direction in the nature thereof directing the respondents to open the GST portal or to accept the manual

filing of Rectification in amendment in Tran-1 to enable the Petitioner to carry forward the left out cenvat credit of Rs.1,25,34,406/- under column 7A of GST Train-1 form, which the Petitioner left out due to clerical mistake and could not rectify due to not having any provision of amendment in Tran 1 on the portal, thus, for reasons beyond its control due to glitches in the system of the respondents; and

(ii) Issue a writ of mandamus, directing the respondents to open the common portal to enable the Petitioner to rectify/amend Tran-1 and allow the due credit of ITC of excise duty paid on stock held on 30.06.2017, in terms of Section 140 of the CGST Act, 2017 after making necessary verification, by making entry in the credit ledger, in a time bound manner,

(iii) Any further and other reliefs, as this Hon'ble Court may deem fit and proper in the nature, facts and circumstances of the case.

(iv) award costs throughout to the Petitioner.”

This Court, in a similar situation in the case of ***M/s Blue Bird Pure Pvt. Ltd. Vs. Union of India and Ors.***, W.P. (C.) No. 3798/2019, decided on 22.07.2019, had allowed the writ petition with the following operative directions:

“15. Accordingly, this Court directs the Respondents to either open the online portal so as to enable the Petitioner to again file the rectified TRAN-I Form electronically or accept the manually filed TRAN-I Form with the correction on or before 31st July, 2019.

16. The Petitioner will correspondingly be permitted to thereafter file the return in TRAN-2. The penalty and interest for the late filing of GSTR-3B will be waived off in view of the above directions, subject, of course, to the Petitioner being permitted to and in fact filing the rectified TRAN-1 Form as directed.”

Since there is no dispute on fact and admittedly there has been a

typographical/ clerical error on the part of the petitioner which the petitioner is entitled to correct while filling up the TRAN-I Form, we dispose of this writ petition by directing the Respondents *“to either open the online portal so as to enable the Petitioner to again file the rectified TRAN-I Form electronically or accept the manually filed TRAN-I Form with the correction on or before 25.10.2019. 16. The Petitioner will correspondingly be permitted to thereafter file the return in TRAN-2. The penalty and interest for the late filing of GSTR-3B will be waived off in view of the above directions, subject, of course, to the Petitioner being permitted to and in fact filing the rectified TRAN-1 Form as directed.”*

It goes without saying that the rectified TRAN-I Form that the petitioner may file would be subject to verification of the ITC

The petition stands disposed of in the aforesaid terms.

VIPIN SANGHI, J

SANJEEV NARULA, J

OCTOBER 15, 2019

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