

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :16.07.2018

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNAM

W.P.No.3117, 11388, 15846, 15612, 15912, 13536, 12986,  
17630, 12987, 1019 of 2018 and 33193 of 2017  
W.M.P.Nos.13291, 18847, 1230 of 2018 and 36608 of 2017

1. Schwing Stetter India Private Limited  
F-71, SIPCOT Industrial Park  
Irungattukottai  
Sriperumbudur Taluk- 602 117  
...PETITIONER W.P.NO.3117 OF 2018
- M/S.KROME LED LIGHTING  
TECHNOLOGIES PVT LTD REP BY ITS DIRECTOR S.  
SRINIVASAN PLOT NO.3 EKAMBARAM INDUSTRIAL  
ESTATE ALAPAKKAM PORUR CHENNAI-116  
... PETITIONER in WP No.11388 of 2018
- M/S.GURUDEV MOTORS PVT LTD  
REP BY ITS DIRECTOR SHRI. PARASKUMAR 459  
ANNASALAI TEYNAMPET CHENNAI-18  
... PETITIONER in WP No.15846 of 2018
- FOURRTS (INDIA) LABORATORIES  
PVT LTD. PLOAT.NO.1 ANNAI INDIRA NGR  
OKKIYAM THORAIPAKKAM CHENNAI TN - 97 REP.BY  
ITS CHIEF EXECUTIVE - FINANECE & BUSINESS  
DEVELOPMENT - MR. K.S. VASU  
... PETITIONER in WP No.15612 of 2018
- M/S.MAG STEEL INDUSTRIES P.LTD  
NO.104 SIDCO AIEMA TOWER FIRST MAIN ROAD  
AMBATTUR INDUSTRIAL ESTATE CHENNAI CHENNAI -  
58  
... PETITIONER in WP No.15912 of 2018
- M/S.VISIONHIRE ENTERTAINMENTS  
PRIVATE LTD PLOT NO.306 1ST CROSS STREET  
OLD MAHABALIPURAM ROAD NEHRU NAGAR  
KOTTIVAKKAM CHENNAI-96 REP. BY ITS MANAGER  
... PETITIONER in WP No.13536 of 2018

M/S SURIN AUTOMOTIVE PRIVATE  
LIMITED REP. BY ITS AUTHORISED SIGNATORY  
SENIOR MANAGER OPERATIONS MR. V. KALYAN  
KUMAR #5 G.S.T. ROAD GUDUVANCHERI CHENNAI -  
603202

... PETITIONER in WP No.12986 of 2018

M/S.TABLETS (INDIA) LIMITED  
REP BY ITS GENERAL MANAGER - FINANCE AND  
COMPANY SECRETARY & THE AUTHORIZED REP M.B.  
PARAMESWARAN JHAVER CENTRE 72 MARSHALLS  
ROAD CHENNAI 8

... PETITIONER in WP No.17630 of 2018

M/S SURIN AUTOMOTIVE PRIVATE  
LIMITED REP. BY ITS AUTHORISED SIGNATORY  
SENIOR MANAGER OPERATIONS MR. V. KALYAN  
KUMAR #5 G.S.T. ROAD GUDUVANCHERI CHENNAI -  
603202

... PETITIONER in WP No.12987 of 2018

M/S.ALKRAFT THERMOTECNOLOGIES  
PVT LTD AMBATTUR INDUSTRIAL ESTATE  
CHENNAI-58 REP BY CFO/ AUTHORISED SIGNATORY  
P.SIRAJUDEEN

... PETITIONER in WP No.1019 of 2018

LEAR AUTOMOTIVE INDIA PVT. LTD  
PLOT NO.P8/2 MAHINDRA WORLD CITY INDUSTRIAL  
PARK VEERAPURAM VILLAGE CHENGALPATTU TK  
KANCHEEPURAM DT-603 002 REP. BY ITS  
AUTHORISED SIGNATORY

... PETITIONER in WP No.33193 of 2017

Vs.

1. THE COMMISSIONER OF GST & CENTRAL EXCISE  
CHENNAI- OUTER COMMISSIONERATE  
NEWRY TOWERS NO.2054: II AVENUE  
ANNA NAGAR  
CHENNAI - 600 040
2. GOODS AND SERVICES TAX NETWORK (GSTN)  
EAST WING, 4<sup>TH</sup> FLOOR, WORLD MARK, I AEROCITY  
NEW DELHI - 110 037
3. GOODS AND SERVICES TAX COUNCIL (GST COUNCIL)  
THROUGH SECRETARY  
5<sup>TH</sup> FLOOR, TOWER II

JEEVAN BHARTI BUILDING  
JANPATH ROAD, CONNUGHT PLACE  
NEW DELHI - 110 001

4. UNION OF INIDA  
REPRESENTED BY ITS SECRETARY  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
NORTH BLOCK, NEW DELHI- 110 001

5. GOVERNMENT OF TAMIL NADU  
REPRESENTED BY ITS SECRETARY  
STATE TAX DEPARTMENT  
FORT ST. GEORGE  
CHENNAI - 600 009

... RESPONDENTS in W.P.No.3117 of 2018.

1. THE ASSISTANT COMMISSIONER  
O/O. OF THE ASSISTANT COMM. OF GST &  
CENTRAL EXCISE VALASARAVAKKAM DIVISION CHENNAI SOUTH  
COMMISSIONERTE NEWRY TOWERS, PLOT.NO.2054 I BLOCK  
12TH MAIN RD II AVENUE  
ANNA NAGAR CH-40

2. THE SUPERINTENDENT  
O/O. OF THE SUPERINTENDENT. OF GST &  
CENTRAL EXCISE VALASARAVAKKAM DIVISION CHENNAI SOUTH  
COMMISSIONERTE NEWRY TOWERS, PLOT. NO.2054 I BLOCK 12TH  
MAIN RD II AVENUE ANNA NAGAR CH-40

... RESPONDENT in WP No.11388 of 2018

1. THE GOODS AND SERVICE TAX  
NETWORK EAST WING 4TH FLOOR WORLD MARK-1  
AEROCITY NEW DELHI-110 037

2. THE COMMISSIONER OF CENTRAL  
TAXES AND CENTRAL EXCISE CHENNAI NORTH  
COMMISSIONERATE 26/1 MAHATMA GANDHI SALAI  
CHENNAI-34 ... RESPONDENT in WP No.15846 of 2018

- 1 THE COMMISSIONER OF GST &  
CENTRAL EXCISE CHENNAI - OUTER  
COMMISSIONERTE NEWRY TOWERS: NO.2054: II  
AVENUE ANNAN NAGAR CHENNAI -600 040.

- 2 GOODS AND SERVICES TAX NETWORK  
(GSTN) EAST WING 4TH FLOOR WORLD MARK I  
AEROCITY NEW DELHI - 37. ALSO HAVING OFFICE  
AT GSTN- CH GST BHAVAN 26/1 MG RD  
NUNGAMBAKKAM CH-34.

3 GOODS AND SERVICES TAX COUNCIL  
(GST COUNCIL) THROUGH SECRETARY 5TH FLOOR,  
TOWER II JEEVAN BHARTI BUILDING JANPATH  
ROAD CONNAUGHT PLACE NEW DELHI - 110 001.

4 UNION OF INDIA  
REP.BY ITS SECRETARY MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE NORTH BLOCK NEW  
DELHI - 110 001.

5 GOVERNMENT OF TAMIL NADU  
REP.BY ITS SECRETARY STATE TAX DEPARTMENT  
FORT ST GEORGE CHENNAI - 600 009.

... RESPONDENT in WP No.15612 of 2018

1 THE PRINCIPAL COMMISSISONER  
GST AND CENTRAL EXCISE GST BHAVAN 121  
NUNGAMBAKKAM HIGH ROAD NUNGAMBAKKAM CHENNAI

2 GOVERNMENT OF TAMILNADU  
REP. BY ITS SECRETARY STATE TAX DEPARTMENT  
FORT ST. GEORGE CHENNAI 600 009

3 UNION OF INDIA  
REP. BY ITS SECRETARY MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE NORTH BLOCK NEW  
DELHI 110 001 ... RESPONDENT in WP No.15912 of 2018

1 THE CHIEF COMMISSIONER OF  
GST AND CENTRAL EXCISE 26/1 UTHAMAR GANDHI  
ROAD NUNGAMBAKKAM CHENNAI-34.

2 THE COMMISSIONER OF GST AND  
CENTRAL EXCISE RANGE V 692 ANNA SALAI MHU  
COMPLEX NANDANAM CHENNAI-35.

... RESPONDENT in WP No.13536 of 2018

1 THE GST COUNCIL  
REP. BY ITS FINANCE SECRETARY 5TH FLOOR  
TOWER- II JEEVAN BUILDING JANPATH ROAD  
CONNAUGHT PLACE NEW DELHI - 110001

2 THE COMMISSIONER OF  
CENTRAL TAX GUDUVANCHERRY RANGE TAMBARAM  
DIVISION CHENNAI - 73

3 THE DEPUTY COMMISSIONER OF  
CENTRAL TAX GUDUVANCHERRY RANGE TAMBARAM  
DIVISION CHENNAI - 73



4 THE SUPERINTENDENT OF CENTRAL  
EXCISE GUDUVANCHERRY RANGE TAMBARAM DIVISION  
CHENNAI - 73

... RESPONDENT in WP No.12986 of 2018

1 THE COMMISSIONER OF GST &  
CENTRAL EXCISE CHENNAI - NORTH NO.26  
MAHATMA GANDHI ROAD NUNGAMBAKKAM  
CHENNAI 34

2 THE CHAIRMAN  
GOODS AND SERVICES TAX NETWORK EAST WING  
4TH FLOOR WORLD MARK 1 AEROCITY NEW DELHI  
110 037

... RESPONDENT in WP No.17630 of 2018

1 THE GST COUNCIL  
REP. BY ITS FINANCE SECRETARY 5TH FLOOR  
TOWER- II JEEVAN BUILDING JANPATH ROAD  
CONNAUGHT PLACE NEW DELHI - 110001

2 THE COMMISSIONER OF  
CENTRAL TAX GUDUVANCHERRY RANGE TAMBARAM  
DIVISION CHENNAI - 73

3 THE DEPUTY COMMISSIONER OF  
CENTRAL TAX GUDUVANCHERRY RANGE TAMBARAM  
DIVISION CHENNAI - 73

4 THE SUPERINTENDENT OF CENTRAL  
EXCISE GUDUVANCHERRY RANGE TAMBARAM DIVISION  
CHENNAI - 73

... RESPONDENT in WP No.12987 of 2018

1 COMMISSIONER OF CENTRAL  
GST AND CENTRAL EXCISE CHENNAI NORTH-  
AMBATTUR DIVISION R-40 A-1 1ST FLOOR  
MUGAPPAIR EAST CHENNAI-37

2 GOVERNMENT OF TAMIL NADU  
REP BY ITS SECRETARY STATE TAX DEPARTMENT  
FORT ST. GEORGE CHENNAI-09

3 UNION OF INDIA REP BY ITS  
SECRETARY MINISTRY OF FINANCE DEPARTMENT OF  
REVENUE NORTH BLOCK NEW DELHI-110001

4 CENTRAL BOARD OF EXCISE  
AND CUSTOMS 215 NEHRU PLACE MARKET ROAD  
NEW DELHI-110019

5 GOODS AND SERVICES TAX  
NETWORK EAST WING 4TH FLOOR WORLD MARK-1  
AEROCITY NEW DELHI-110037

... RESPONDENT in WP No.1019 of 2018

1 COMMISSIONER OF CENTRAL GST  
AND CENTRAL EXCISE CHENNAI-OUTER  
COMMISSIONERATE NO.2054 NEWRY TOWERS ANNA  
NAGAR CHENNAI-600 040.

2 GOVERNMENT OF TAMIL NADU  
REP. BY ITS SECRETARY STATE TAX DEPARTMENT  
FORT ST. GEORGE CHENNAI-600 009.

3 UNION OF INDIA  
REP. BY ITS SECRETARY MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE NORTH BLOCK NEW  
DELHI-110 001.

4 CENTRAL BOARD OF EXCISE AND  
CUSTOMS NEW DELHI 815 NEHRU PLACE MARKET  
ROAD NEW DELHI-110 019.

5 MR.SHEIK DAWOOD GSTN-  
CHENNAI INFOSYS REPRESENTATIVE GST BHAVAN  
26/1 MAHATMA GANDHI ROAD NUNGAMBAKKAM  
CHENNAI.34.

6 THE CHAIRMAN GSTN  
EAST WING WORLD MARK-1 4TH FLOOR TOWER B  
AEROCITY INDIRA GANDHI INTERNATIONAL  
AIRPORT NEW DELHI.110037

... RESPONDENT in WP No.33193 of 2017

(R5 & 6 ARE SUO MOTU IMPEADED  
AS PER ORDER DT.02.01.2018 IN WP.  
33193/2017)

Writ Petition filed under Article 226 of the constitution of  
India praying for issuance of a Writ of Mandamus,

W.P.No.3117/2018:

Writ Petition filed under Article 226 of the Constitution of  
India praying for the issuance of Writ of Mandamus directing the  
respondents to take such actions as may be necessary, including

re-opening the common portal and extending the time period for filing the declaration in FORM GST TRAN-I, so as to enable the petitioner to submit the FORM GST TRAN-I electronically and manually and accept the same as being in compliance with the provisions of Section 140 of the Central Goods and Service Tax Act, 2017/Section 140 of the Tamil Nadu Goods and Services Tax, 2017 read with rule 117 of the Tamil Nadu Goods and Services Tax, 2017/rule 117 of the Tamil Nadu Goods and Services Tax Rules, 2017.

WP No.11388 of 2018:

To call for the records on the file of the 2nd respondent vide proceedings bearing O.C. No.14/ 2018 dated 07.02.2018 and to quash the same as manifestly erroneous, unjust, arbitrary and illegal and consequently direct the respondents to consider and take appropriate action for effecting transfer of petitioners lying accumulated cenvat Credit from excise License bearing No.AADCK7590FEM005 to the petitioners existing Excise License Bearing No.AADCK7590FEM006.

WP No.15846 of 2018

directing the first respondent to do the needful to credit the ITC amount of Rs.1,45,66,285/- to the Electronic Credit Ledger of the petitioner.

WP No.15612 of 2018:

Directing the respondents to take such actions as may be necessary, including re-opening the common portal and extending the time period for filing the declaration in FORM GST TRAN -I, so as to enable the Petitioner to submit the FORM GST - TRAN-I electronically or manually and accept the same as being in compliance with the provisions of section 140 of the Central Goods and Services Tax Act 2017 / Section 140 of the Tamil Nadu Goods and service Tax Act 2017 read with rule 117 of the Central Goods and services Tax Rules 2017/ rule 117 of the Tamil Nadu Goods and Services Tax Rules, 2017

WP No.15912 of 2018:

Directing the 1st respondents to enable the petitioner to file GST Tran-1 to admit the tax credits in the VAT regime electronically or manually and treat it as filed in accordance with law

WP No.13536 of 2018:

Directing the respondents to reopen the GST Portal and to allow access to the portal to enable the petitioner to file Form GST Tran1.

WP No.12986 of 2018

Directing the respondents to allow the petitioner to avail the credit of Rs. 56,88,755/-, accepting the TRAN-1 Form manually filed by them on 28.12.2017.

WP No.17630 of 2018:

Directing the respondents to make arrangements so that the credit of Rs. 33,91,202 not transitioned to the electronic credit ledger of the petitioner Company despite the proper and prescribed return having been filed be transitioned to the electronic credit ledger.

WP No.12987 of 2018:

Directing the 1st respondent to make recommendations to the state government to extend the time period for filing of GST TRAN - 1 in the case of the petitioner and to allow the petitioner to avail the credit of Rs. 56,88,755/-.

WP No.1019 of 2018:

Directing the Respondents to enable the petitioner to submit the FORM GST TRAN-1 manually or electronically.

WP No.33193 of 2017:

Directing the 1st respondent to enable the petitioner to file TRAN-1 electronically by disposing of petitioners representation dated 24.10.2017.

For Petitioner : Mr.Karthick Sundaram  
(WP.Nos.3117 & 15612/2018)

For Petitioner : Mr.V.Raghavachari for  
(WP.Nos.11388/2018) M/S.P.Vasanth

For Petitioner : M/S.Jaikumar  
(WP.Nos.15846/2018)

For Petitioner : M/S.C.Bakthasironmani  
(WP.Nos.15912/2018)

For Petitioner : M/S.S.Sathyanarayanan  
(WP.Nos.13536/2018)

For Petitioner : M/S.Muthuvenkataraman  
(WP.Nos.12986 & 12987/2018)

For Petitioner : M/S.J.V.Niranjan  
(WP.Nos.17630/2018)



For Petitioner : Mr.M.V.Swaroop  
(WP.Nos.1019/2018)

For Petitioner : M/S.Lashmi Kumaran for  
(WP.Nos.33193/2017)

M/S. R.Hemalatha ...Respondent 1 & 4 (in WP.3117/2018)  
...Respondent 1 & 2 (in WP.13536/2018)

M/S.V.Sundareswaran ...for R2 & R3 (in WP.3117/2018)  
...for R5 (in WP.1418/2018)  
...for R1,3,4, to 6 (WP.33193/2017)  
...for R1 to R4 (WP.12986 & 12987/2018)  
...for R1 (WP.15846/2018 & 15912/2018)  
...for R1,3 to 5 (WP.1019/2018)

M/S.G.Dhanamadhri  
Government Advocate (T) ...for R5 (WP.3117/2018, 15612/2018)  
...for R2 (WP.1418/2018, 33193/2017,  
1019/2018 & 15912/2018)

M/S.A.P.Srinivas ...for R1,3,4 & 6 (WP.1418/2018)  
...for R1 & R2 (WP.11388/2018)

M/S.Aparna Nandakumar ..for R1 to R4 (WP.15612/2018)  
..for R2 (WP.15846/2018)  
..for R3 (WP.15912/2018)  
..for R1 & R2 (WP.17630/2018)

COMMON ORDER

In the batch of cases, there are varied prayers sought by the petitioners. The sum and substance of the prayer of the petitioners is that they are unable to upload Form GST TRAN-1 to take credit of the Input Tax /Service Tax/Central Excise Duty availed by them at the time of migration within the time stipulated.

2.The petitioners would state that they were unable to uploaded Form GST TRAN- 1 within the time stipulated on account of some error. Therefore, the petitioners seek for appropriate direction in this regard.

3. Similar prayers were made before the High Court of Chhattisgarh, High Court of Delhi and High Court of Kerala and the High Court of Chhattisgarh in W.P (T) No.68 of 2018 dated 14.05.2018 has issued appropriate directions. Operative portion of the orders reads as follows:

"7. After going through the aforesaid circular and the scheme of the circular, I am convinced that complete procedure has been prescribed for redressal of grievance which the petitioner has raised in this writ petition, particularly of non-uploading of FORM TRAN-I due to technical glitches. Apart from this State Government - Commissioner, Central Excise / GST has issued order dated 5.4.2018 in which Nodal Officers have already been appointed by the State Government. In view of the above, the petitioner is directed to approach the Nodal Officer of Dhamtari i.e., Assistant Commissioner, State GST, Raipur Circle - 7 within four days from today by filing representation along with all necessary documents for redressal of his grievance and in turn, the said authority would consider and dispose of the same following the procedure laid down in para 8 of the circular dated 3.4.2018 and would take decision accordingly keeping in view that this writ petition remained pending since 26.3.2018.

8. With the aforesaid direction, the writ petition stand finally disposed of. No order as to cost(s)."

4. So far as the High Court of Delhi is concerned, the Delhi High Court in W.P(C) No.1300 of 2018 and batch dated 09.04.2018 directed the petitioners to approach the concerned Nodal Officer with brief representations outlining their grievances and the Nodal Officer or the Redressal Committee was directed to appropriately deal with representations in accordance with the circular dated 03.04.2018.

5. So far as the Kerala High Court is concerned, in W.P.No.17348 of 2018 dated 14.06.2018, the following direction has been issued:

"Having regard to the facts and circumstances of this case as also the orders passed in similar matters, I deem it appropriate to dispose of the writ petition permitting the petitioner to prefer an application before the additional sixth respondent, the Nodal Officer appointed to resolve issues in the nature of one raised by the petitioner. Ordered accordingly. Needless to say that if the petitioner prefers an application within two weeks from the date of receipt of a copy of this judgment, same shall be considered and appropriate decision shall be taken by the additional sixth respondent within a week thereafter. Needless also to say that if it is found that the petitioner could not upload FORM GST TRAN-1 for reasons not attributable to him, appropriate action shall be taken to enable him to take credit of the input tax

available to him at the time of migration.

6. The learned counsels appearing for the petitioners would submit that identical directions may be issued in this batch of cases as well.

7. It was brought to the notice of the Central Board of Indirect Taxes (CBIC) and Customs that about difficulties faced by section of tax payers owing to technical glitches on the GST and representations were given by the petitioners. Therefore, CBIC is setting up a Grievance Redressal Mechanism vide Circular No.39/13/2018-GST dated 03.04.2018. Paragraph 8 of the Circular would be relevant for the purpose of the cases on hand.

"8.Resolution of stuck TRAN-1s and filing of GSTR-3B

8.1 A large number of taxpayers could not complete the process of TRAN-1 filing either at the stage of original or revised filing as they could not digitally authenticate the TRAN-1s due to IT related glitches. As a result, a large number of such TRAN-1s are stuck in the system. GSTN shall identify such taxpayers who could not file TRAN-1 on the basis of electronic audit trail. It has been decided that all such taxpayers, who tried but were not able to complete TRAN-1 procedure (original or revised of filing them on or before 27.12.2017 due to IT glitch, shall be provided the facility to complete TRAN-1 filing. It is clarified that the last date for filing of TRAN-1 is not being extended in general and only these identified taxpayers shall be allowed to complete the process of filing TRAN-1.

8.2.The Taxpayers shall not be allowed to amend the amount of credit in TRAN-1 during this process vis-a-vis the amount of credit which was recorded by the taxpayer in the TRAN-1, which could not be filed. If needed, GSTN May request field formations for Centre and State to collect additional document/data etc., or verify the same to identify taxpayers who should be allowed this procedure.

8.3.GSTN shall communicate directly with the taxpayers in this regard and submit a final report to GIC about the number of TRAN-1s filed and submitted through this process.

8.4.The taxpayers shall complete the process of filing of TRAN 1 stuck due to IT glitches, as discussed above, by 30<sup>th</sup> April 2018 and the process of completing filing of GSTR 3B which could not be filed for such TRAN 1 shall be completed by 31<sup>st</sup> May 2018."



8. With regard to the request made by the petitioner in W.P.No.3117 of 2018, paragraph 5.1 of the circular would state that GSTN, Central and State Government would appoint nodal officers in requisite number to address the problem a taxpayer faces due to glitches, if any, in the Common Portal. This would be publicized adequately.

9. An argument was advanced by the learned counsel for the assesseees that Paragraph 5 of the circular dated 03.04.2018 is confined to non-TRAN-1 issues. However, I find there is no such specific distinction brought about in paragraph 5 of the circular. Therefore, it can be safely held that the procedure of appointment of Nodal Officers and identification of issues is to be done in the manner provided in Paragraph 5 of the Circular. Unless the Nodal Officers are appointed, jurisdictional officer of the Assessee, namely Assessing Officer would not be in a position to forward the representations/applications filed by the Assessee pointing out the glitches they are facing while availing the credit during the transition process.

10. The learned Government Advocate submits that the Principal Secretary and Commissioner of Commercial Taxes, Government of Tamil Nadu vide proceedings dated 18.5.2018 nominated Mr.S.Ramasamy, Joint Commissioner (CS) as the State Level Nodal Officer to address the problem faced by the tax payers due to IT glitches, if any, in the GST portal. The Senior Standing Council appearing for GSTN and Commissioner of GST and Center Excise (Outer) has also informed that already Nodal officer had been appointed by GSTN and Commissioner of GST and Central excise (outer).

11. Thus, writ petitions stand disposed of with the following direction:

1) The respective Commissioner of GST and Central excise are directed to appoint the Nodal Officer / Officers for the State of Tamil Nadu, if not already appointed, within a period of 2 weeks from the date of receipt of a copy of this order.

2) The petitioners/ Assesseees are directed to submit their applications in accordance with Paragraph 8 of the Circular dated 03.04.2018 within a period of two weeks from the date of receipt of a copy of this order to their respective Assessing Officers / jurisdictional officer/GST Officers. The Assessing Officers are directed to forward the application to the Nodal Officers within a period of one week. The Nodal Officer nominated will, in consultation with the GSTN shall take note of the grievances expressed by the petitioners/assesseees and forward the same to the grievance committee, who in turn would take an appropriate decision in the matter within a period of three weeks from the date on which the applications are received in proper form.



No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-  
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

TO

- 1.THE COMMISSIONER OF GST & CENTRAL EXCISE  
CHENNAI- OUTER COMMISSIONERATE  
NEWRY TOWERS NO.2054: II AVENUE  
ANNA NAGAR  
CHENNAI - 600 040
- 2.GOODS AND SERVICES TAX NETWORK (GSTN)  
EAST WING, 4<sup>TH</sup> FLOOR, WORD MARK, I AEROCITY  
NEW DELHI - 110 037
3. THE SECRETARY  
GOODS AND SERVICES TAX COUNCIL (GST COUNCIL)  
5<sup>TH</sup> FLOOR, TOWER II  
JEEVAN BHARTI BUILDING  
JANPATH ROAD, CONNUGHT PLACE  
NEW DELHI - 110 001
- 4.THE SECRETARY  
UNION OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
NORTH BLOCK, NEW DELHI- 110 001
- 5.THE SECRETARY  
GOVERNMENT OF TAMIL NADU  
STATE TAX DEPARTMENT  
FORT ST. GEORGE  
CHENNAI - 600 009
6. THE ASSISTANT COMMISSIONER  
O/O. OF THE ASSISTANT COMM. OF GST &  
CENTRAL EXCISE VALASARAVAKKAM DIVISION CHENNAI SOUTH  
COMMISSIONENTE NEWRY TOWERS, PLOT.NO.2054 I BLOCK  
12TH MAIN RD II AVENUE  
ANNA NAGAR CH-40

7. THE SUPERINTENDENT  
O/O. OF THE SUPERINTENDENT. OF GST &  
CENTRAL EXCISE VALASARAVAKKAM DIVISION CHENNAI SOUTH  
COMMISSIONERATE NEWRY TOWERS, PLOT. NO.2054 I BLOCK 12TH  
MAIN RD II AVENUE ANNA NAGAR CH-40
- 8 THE GOODS AND SERVICE TAX  
NETWORK EAST WING 4TH FLOOR WORLD MARK-1  
AEROCITY NEW DELHI-110 037
9. THE COMMISSIONER OF CENTRAL  
TAXES AND CENTRAL EXCISE CHENNAI NORTH  
COMMISSIONERATE 26/1 MAHATMA GANDHI SALAI  
CHENNAI-34
- 10 THE PRINCIPAL COMMISSIONER  
GST AND CENTRAL EXCISE GST BHAVAN 121  
NUNGAMBAKKAM HIGH ROAD NUNGAMBAKKAM CHENNAI
11. THE CHIEF COMMISSIONER OF  
GST AND CENTRAL EXCISE 26/1 UTHAMAR GANDHI  
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12. THE COMMISSIONER OF GST AND  
CENTRAL EXCISE RANGE V 692 ANNA SALAI MHU  
COMPLEX NANDANAM CHENNAI-35.
13. THE FINANCE SECRETARY  
THE GST COUNCIL , 5TH FLOOR  
TOWER- II JEEVAN BUILDING JANPATH ROAD  
CONNAUGHT PLACE NEW DELHI - 110001
14. THE COMMISSIONER OF  
CENTRAL TAX GUDUVANCHERRY RANGE TAMBARAM  
DIVISION CHENNAI - 73
15. THE DEPUTY COMMISSIONER OF  
CENTRAL TAX GUDUVANCHERRY RANGE TAMBARAM  
DIVISION CHENNAI - 73
16. THE SUPERINTENDENT OF CENTRAL  
EXCISE GUDUVANCHERRY RANGE TAMBARAM DIVISION  
CHENNAI - 73
17. THE COMMISSIONER OF GST &  
CENTRAL EXCISE CHENNAI - NORTH NO.26  
MAHATMA GANDHI ROAD NUNGAMBAKKAM CHENNAI  
34

18. THE CHAIRMAN  
GOODS AND SERVICES TAX NETWORK EAST WING  
4TH FLOOR WORLD MARK 1 AEROCITY NEW DELHI  
110 037

19. COMMISSIONER OF CENTRAL  
GST AND CENTRAL EXCISE CHENNAI NORTH-  
AMBATTUR DIVISION R-40 A-1 1ST FLOOR  
MUGAPPAIR EAST CHENNAI-37

20. CENTRAL BOARD OF EXCISE  
AND CUSTOMS 215 NEHRU PLACE MARKET ROAD  
NEW DELHI-110019

+2cc to Mr.Karthik Sundaram, Advocate, S.R.No.46422 & 46423  
+1cc to Mr.Muthu Venkataraman, Advocate, S.R.No.46688  
+1cc to Mr.Lakshmi Kumaran, Advocate, S.R.No.47180  
+1cc to Mr.S.Sathyanarayanan, Advocate, S.R.No.46403  
+1cc to Mr.S.Jaikumar, Advocate, S.R.No.46412  
+5cc to Mr.V.Sundareswaran, Advocate, S.R.No.46672  
+1cc to Mr.J.V.Niranjan, Advocate, S.R.No.4703  
+2cc to Mr.R.Hemalatha, Advocate, S.R.No.47201 & 47202  
+1cc to the Government Pleader, S.R.No.47169 & 47170

W.P.No.3117, 11388, 15846, 15612, 15912, 17630  
13536, 12986, 12987, 1019 of 2018 and 33193 of 2017  
W.M.P.Nos.13291, 18847, 1230 of 2018 and 36608 of 2017

CP(CO)  
GSP(13/08/2018)

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