

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.04.2021

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**
W.P. No.11119 of 2020

M/s.Carlstahl Craftsman Enterprises Private Limited,
Represented by its Chairman & Managing Director,
Mr.S.Ravi,
Having its Registered office at
Senthil Towers, 4th Floor,
Coimbatore - 641 018.

.... Petitioner

Vs.

- 1.The Union of India,
Represented by its Principal Secretary to Government,
Ministry of Finance, South Block,
New Delhi.
- 2.The Principal Commissioner of GST and Central Excise,
6/7, ATD Street, Race Course Road,
Coimbatore - 641 018.
- 3.The Deputy Commissioner,
GST Policy,
O/o. The Principal Commissioner of GST and
Central Excise, 6/7 ATD Street, Race Course Raod,
Coimbatore - 641 018.
4. IT Grievance Redressal Committe (IT-GRC),
O/o.The Principal Commissioner of GST and
Central Excise, 6/7 ATD Street, Race Course Raod,
Coimbatore - 641 018.

.... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of **Certiorari** and **Mandamus** to call for the records of the meeting of the 4th respondent held on 27.05.2019 vide the 3rd respondent's communication C.No.IV/16/08/2018 GST Pol. Part -IV dated 19.09.2019, intimating the rejection of the petitioner's representation dated 12.03.2019 and quash the same as prima facie illegal, improper, not in accordance with law and against the Principles of natural Justice and hence a nullity and consequently direct the 2nd respondent to open the portal and permit the petitioner to rectify the mistake by incorporating the missed out credit in accordance with law.

For Petitioner : Mr.Velayutham Pichaiya

For Respondents : Mr.Rajnish Pathiyil,
Senior Standing Counsel

ORDER

Heard Mr.Velayuthum Pichaiya, learned counsel for the petitioner and Mr.Rajinish Pathiyil, learned Senior Standing Counsel for the respondents.

2. The petitioner challenges order dated 19.09.2019, rejecting his request for carry forward of Input Tax Credit (ITC) into the Goods and Service Tax regime. Admittedly, TRAN-1, the Form for carrying forward credit from the erstwhile Value Added Tax regime to the Goods and Service Tax regime has been filed within time, that is, on 19.09.2017, on the GSTN Portal. However, an inadvertent error had crept into the Form and instead of posting the amount of credit as Rs.54,94,151/- only an amount of Rs.29,05,595/- was updated. While attempting to correct the error, yet

another mistake occurred as the difference was updated in table 7d of the Form instead of table 7b. A request for rectification came to be filed on 12.03.2019, that came to be rejected, by order dated 19.09.2019.

3. The argument put forth by the learned Standing Counsel for the Revenue is that there had been several opportunities for rectification of the mistake as time had been extended till 31.03.2020. However, this was not done. Hence, there was no justification to accept the present request.

4. In the present case, the error is seen to be inadvertent, constituting a human error. The Revenue does not dispute this either. Moreover, the era of GST is nascent and I am of the view that a rigid view should not be taken in procedural matters such as the present one.

5. The petitioner is thus be permitted to transition the credit. After all, the consequence of such transition is only the *availment* of the credit and not the *utilization* itself, which is a matter of assessment and which can be looked into by the Assessing Officer at the appropriate stage.

6. This writ petition is allowed. The third respondent, i.e., Deputy Commissioner of GST Policy, the Nodal Officer will enable the modification to be effected as well as the transition within a period of four (4) weeks from date of

uploading of this order upon an application to be made by the petitioner in this regard.

No costs.

23.04.2021

rkp
Index: Yes
Speaking order

To

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Dr.ANITA SUMANTH, J.

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