



**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

Dated: 09.03.2023

CORAM

**THE HONOURABLE DR. JUSTICE ANITA SUMANTH**

**W.P.No.9642 of 2020**

M/s.Sugan Clothing  
Represented by its Proprietor  
Gaurav Jain  
15, Arcot street  
T.Nagar, Chennai-600017

... Petitioner

Vs

1.Assistant Commissioner of GST & CE  
Nungambakkam Division,  
Chennai North Commissionerate  
No.26/1, Mahathma Gandhi Road,  
Nungambakkam, Chennai-34

2.Joint Commissioner of GST & CE  
Nungambakkam Division,  
Chennai North Commissionerate  
No.26/1, Mahathma Gandhi Road,  
Nungambakkam, Chennai-34

3.Principal Commissioner of GST & CE  
Chennai North Commissionerate  
No.26/1, Mahathma Gandhi Road,  
Nungambakkam, Chennai-34

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India  
praying to issue a Writ of Certiorarified Mandamus calling for the records on



W.P.No.9642 of 2020

the file of the 2nd Respondent contained in the impugned order bearing C.No:IV/16/06/2019-Comp (DIN:20200359TK00006C81A9) dated 05.03.2020 and to quash the same as arbitrary, unjust and illegal and to consequently direct the 3rd Respondent to allow the Petitioner to File Form GST TRAN-2 to claim input tax credit totaling to Rs.46,491/- on goods held in stock in relation to which invoices/duty paying documents are not available.

For Petitioner : Mr.P.Rameshkumar

For Respondent : Mr.Rajendra Ragavan

### **ORDER**

The petitioner is an assessee under the provisions of the Central Goods and Services Tax Act, 2017 (in short 'Act') and challenges an order passed by the 2nd respondent dated 05.03.2020 rejecting the request for amendment of TRAN-1.

2. I am of the considered view that the petitioner has categorically missed the bus, seeing as the judgment of the Hon'ble Supreme Court in the case of *Union of India and another v. Filco Trade Centre Pvt. Ltd. and another* (SLP (C) Nos.32700 – 32710 of 2018 dated 22.07.2022 has granted a window as a final opportunity for correction of all errors arising from filing of TRAN-1 and 2.

3.The petitioner, being an assessee for the purposes of the Act would/should, no doubt had been aware of all these developments and should



W.P.No.9642 of 2020

have availed of the same in time. Substantial efforts were taken by the Registry

of this Court as well as by the revenue authorities in listing those matters that

related to amendment of TRAN-1 and 2 during the period when the benefit

under the aforesaid judgment was operative, till 30.11.2022.

4.However, the primary responsibility for the same lies in the hands of the petitioner and as on date it is too late. The impugned order is hence confirmed and this writ petition, dismissed. No costs.

**09.03.2023**

vs

Index : Yes / No

Speaking Order

Neutral citation:Yes

To

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W.P.No.9642 of 2020

**Dr.ANITA SUMANTH,J.**

VS

**W.P.No.9642 of 2020**

**09.03.2023**