

Tara Chand Saluja & Sons vs Union Of India & Ors on 21 March, 2018

Author: S. Ravindra Bhat

Bench: S. Ravindra Bhat, A. K. Chawla

\$~3, 4, 5, 47, 64, 65 & 66

* IN THE HIGH COURT OF DELHI AT NEW DELHI

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+ W.P.(C) 2192/2018 & CM APPL. 9058/2018
TARA CHAND SALUJA & SONS Petitioner
Through: Mr. Gaurav Dudeja, Advocate.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Sanjeev Narula, CGSC with
Mr. Abhishek Ghai, Advocate.

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W.P.(C) 2332/2018
VEE GEE AUTO COMPONENTS PVT. LTD. Petitioner
Through: Mr. Vineet Bhatia, Advocate.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Sanjeev Narula, CGSC with
Mr. Abhishek Ghai, Advocate.

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W.P.(C) 2333/2018 & CM APPL. 9801/2018
ANKUR OIL & REFRIGERATION Petitioner
Through: Mr. Puneet Rai, Advocate.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Sanjeev Narula, CGSC with
Mr. Abhishek Ghai, Advocate.

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W.P.(C) 2475/2018 & CM APPL. 10262/2018
M/S TARA CHAND SALUJA & COMPANY Petitioner
Through: Mr. Gaurav Dudeja, Advocate.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Sanjeev Narula, CGSC with
Mr. Abhishek Ghai, Advocate.

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W.P.(C) 2740/2018 & CM APPL. 11123/2018
M/S ALLIANCE GRAPHIC EQUIPMENT PRIVATE LIMITED
..... Petitioner
Through: Mr. Gaurav Dudeja, Advocate.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Sanjeev Narula, CGSC with
Mr. Abhishek Ghai, Advocate.

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W.P.(C) 1300/2018
SARE REALTY PROJECTS PRIVATE LIMITED Petitioner
Through: Mr. Vineet Bhatia, Advocate.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Anuj Aggarwal, ASC, GNCTD
with Ms. Deboshree Mukherjee, Adv.
for R-2.

W.P.(C) 2192/2018 & conn. matters Page 2 of 5
Ms. Sonu Bhatnagar, Sr. Standing
Counsel with Mr. Vaibhav Joshi,
Adv. for R-3.

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W.P.(C) 1701/2018 & CM APPL. 7010/2018
DOTCOM HOME FASHIONS PVT LTD. Petitioner
Through: Mr. Ruchir Bhatia, Advocate.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Sanjeev Narula, CGSC with
Mr. Abhishek Ghai, Adv. for R-2.
Ms. Nidhi Mohan Parashar and
Mr. M.A. Arunesh, Advs. for R-3.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% 21.03.2018 It is pointed out by the learned counsel for the respondent- Goods & Services Tax Council (GST Council) that it has in principle devised a procedure ensuring that the input credits

can be claimed in cases where technical obstacles/glitches confronted the assessee. It is further stated that assessee who could not file TRAN-I / TRAN-2 forms in time due to technical errors would be duly accommodated.

Learned counsel for the GST Council relied upon written instructions received in this regard, which are quoted below:-

"1. A procedure is being devised to put in place an IT Grievance Redressal Mechanism to address the problems faced by taxpayers due to IT glitches on common portal (GSTN). The proposed grievance redressal mechanism was placed before the GST Council, in its 26th meeting held on 10.03.2018, for approval. An in-principle approval has been obtained. The GST Implementation Committee (GIC) shall act as the IT-Grievance Redressal Committee. A circular to prescribe the procedure for working of the redressal mechanism has been finalised and shall be shortly placed before GIC for approval, following which it shall be placed in the public domain for trade and departmental officers.

2. As per the proposed redressal mechanism, nodal officers shall be appointed in requisite numbers to address concerns of taxpayers in a time-bound manner.

This is necessary as facts in each of the cases have to be ascertained and verified before any decision on the same is taken.

3. The relief provided to such taxpayers could be in the nature of allowing filing of any Form or Return prescribed in law or amending any Form or Return already filed. The procedure for filing of the return of form would be allowed to be completed deeming that the condition of filing of form or return within the limitation prescribed in law or rule has been satisfied. "

It is stated that one time facility of filing - so as to result in a deemed credit as though the assessee had filed the form before the expiry of the stipulated time, will be available only to those individuals or concerns which had approached the GST Council or the concerned commissioner/portal/officials etc. through e-mail or other means of communication before the stipulated time. It is also stated that if necessary it is open to the assessee to show if anyone of them was left out and for such purpose the concerned Nodal Officers are likely to be nominated.

List on 9th April, 2018.

Order Dasti.

S. RAVINDRA BHAT, J A. K. CHAWLA, J MARCH 21, 2018 nn