

R.M. AMBERKAR
(Private Secretary)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

WRIT PETITION NO. 1075 OF 2021

Chep India Private Limited

.. Petitioner

Versus

Union of India & Ors.

.. Respondents

-
- Mr. Vinay Shroff i/by Mr. Rajat Gupta for Petitioner
 - Mr. Jitendra B. Mishra a/w Mr. Dhananjay B. Deshmukh for Respondent Nos. 1 to 4, 7, 9 to 11
 - Ms. Jyoti Chavan, AGP for Respondent No. 5, 6 and 8
-

CORAM : K. R. SHRIRAM &
MILIND N. JADHAV, JJ.

DATE : JUNE 27, 2022

P.C.:

1. The Petitioner has approached this Court praying for direction to respondents to carry forward transitional credit of Rs. 84,53,085/- credit of CENVAT by allowing petitioner to file declaration in form GST TRAN 1, either electronically or manually or be permitted to take the credit through monthly return GSTR-3B.

2. As it appears from copy of the letter signed on 13.03.2020 from the office of the Assistant Commissioner of CGST, Division-III, Mumbai West to Deputy Commissioner (GST), IT Grievance Redressal Committee, Churchgate, Mumbai, petitioner had filed TRAN 1 through Andhra Pradesh branch login instead of Maharashtra branch GST login where petitioner was holding centralized service tax registration. This has resulted into their CENVAT credit balance of eligible duties at the

end of June 2017 not getting transferred in electronic credit ledger of credit of either Maharashtra branch or Andhra Pradesh branch. In fact, Assistant Commissioner had forwarded the representation to the Deputy Commissioner (GST) of I.T. Grievance Redressal Committee for further necessary action. Therefore, one thing is certain that petitioner had filed TRAN 1. How to give credit to petitioner for CENVAT credit is the issue.

3. If it is possible or feasible to open the portal so that the assessee may be able to file its TRAN 1 return or revised return or re-revised return in Maharashtra, an attempt should be made for that. If it is not possible or feasible, the concerned Assistant Commissioner shall communicate the same to petitioner within two weeks of uploading of this order. In such a case, petitioner should be permitted to make unutilized credit in its GST 3B Forms to be filed on the monthly basis. We find that similar approach has been taken by the Hon'ble High Court at Calcutta in **Nodal Officer, Jt. Commissioner, IT Grievance, GST Bhavan Vs. M/s. Das Auto Centre** in its judgment pronounced on 14.12.2021. Similar view also has been taken by Panjab & Haryana High Court in the case of **Hans Raj Sons Vs. Union of India** reported in **2020 (34) G.S.T.L. 58 (P & H)**.

4. Petition accordingly stands disposed with no order as to costs.

5. We hasten to add that we have not made any observations on the

merits of the credit that is sought by the Petitioner.

6. The statement of Mr. Shroff that petitioner has not availed of any credit otherwise is accepted.

[MILIND N. JADHAV, J.]

[K. R. SHRIRAM, J.]

RAVINDRA MOHAN AMBERKAR
Digitally signed
by RAVINDRA
MOHAN
AMBERKAR
Date: 2022.06.29
10:13:39 +0530

