

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P (T) No. 2562 of 2022

M/s. R.P.M. Pharma --- Petitioner
Versus

1. The Goods and Services Tax Network
2. Union of India, through the Commissioner (GST), Ministry of Finance, Department of Revenue, New Delhi
3. The State of Jharkhand, through the Secretary cum Commissioner, Commercial Taxes Department, Ranchi
4. Deputy Commissioner of State Taxes, Special Circle, Ranchi... Respondents

CORAM: **Hon'ble Mr. Justice Aparesh Kumar Singh**
Hon'ble Mr. Justice Deepak Roshan

For the Petitioner: M/s. N. K. Pasari, Sidhi Jalan, Advocates
For the Resp.-CGST: Mr. Amit Kumar, Advocate
For the Resp.-State: Mr. Ashok Kumar Yadav, Sr. S.C.-I
For the Resp.-U.O.I Mr. Prashant Pallav, ASGI

04/05.09.2022 Petitioner prays for a direction upon the Respondent Authorities to allow the petitioner to file Form GST TRAN-I in order to carry forward the transitional credit into its electronic credit ledger from the Pre GST Regime to GST Regime. Its representation to do so has been rejected by order dated 5th January, 2021 passed by the Deputy Commissioner of State Tax, Ranchi, Special Circle.

2. Learned counsel for the petitioner has relied upon the judgment of the Apex Court in the case of **Union of India & another Vs. Filco Trade Centre Pvt. Ltd. & another**, whereunder the Apex Court has been pleased to allow any aggrieved registered assesses to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC) . The Goods and Service Tax Network (GSTN) has been directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months w.e.f 01.09.2000 to 31.10.2022 vide judgment dated 22nd July, 2022. It is submitted that by order dated 2nd September, 2022 passed on I.A. No. 121910 of 2022 in the same case of **Union of India & another Vs. Filco Trade Centre Pvt. Ltd. S.L.P (C) Nos. 32709-32710/2018**, the Apex Court has been pleased to extend the time for opening of GST common portal for a further period of

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four weeks from the date of the order. In effect, the common portal shall now be opened by GSTN from 2nd October, 2022 for a period of 60 days. Learned counsel for the petitioner submits that the instant writ petition was filed prior to the directions passed by the Apex Court in the case of **Filco Trade Centre Pvt. Ltd. (supra)**. However, since the case of the petitioner falls within the scope of the directions passed by the Apex Court, petitioner may also be allowed to avail of the window period granted by the Apex Court for filing GST TRAN-1 or revised TRAN-1 application.

3. Learned counsel for the CGST, GSTN and also the State of Jharkhand agree to the submission that the case of the petitioner is covered by the directions passed by the Apex Court in the case of **Filco Trade Centre Pvt. Ltd. (supra)**.

4. We have considered the submission of learned counsel for the parties. We have also gone through the judgment rendered by the Apex Court in the Case of **Filco Trade Centre Pvt. Ltd. (supra)** dated 22nd July, 2022 and the order dated 2nd September, 2022, whereby the time for opening of GST common Portal has been extended for a further period of four weeks from the date of the order. The operative portion of the directions passed in the case of **Filco Trade Centre Pvt. Ltd (supra)** are quoted hereunder:

“1. Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f 01.09.2022 to 31.10.2022.

2. Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC).

3. GSTN has to ensure that there are no technical glitch during the said time.

4. The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned.

5. Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger.

6 If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.

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The Special Leave Petitions are disposed of accordingly.
Pending applications, if any, also stand disposed of.”

5. In view of the order dated 2nd September, 2022 passed by the Apex Court, the time for opening of GST common portal has been extended for a further period of four weeks from the date of the order. As such, petitioner, who could not submit its TRAN-1 application, may submit TRAN-1 application within the window period as per direction of the Apex Court. The case of the petitioner shall accordingly abide by the directions passed by the Apex Court. The writ petition is accordingly disposed of.

(Aparesh Kumar Singh, J)

(Deepak Roshan, J)

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