

GIB/TN/CARLSTAHL CRAFTSMAN/23.04.2021/HC-209

High Court Category : Input Tax Credit

State : MADRAS

Order No.: GIB/TN/CARLSTAHL CRAFTSMAN/23.04.2021/HC-209

Name of Entry :

M/S. CARLSTAHL CRAFTSMAN ENTERPRISES PRIVATE LIMITED

Date : 23-04-2021

Breif Issue :

FACTS AND ISSUE OF THE CASE:

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.

Decision of Advance Ruling Authority :

DECISION:

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 thus a rigid view should not be taken in procedural matters such as the present one.

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 - 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 - petition allowed.