

GIB/DL/ARORA/05-12-2019/HC-1

High Court Category : Input Tax Credit

State : Delhi

Order No.: GIB/DL/ARORA/05-12-2019/HC-1

Name of Entry :
M/S Arora & Sons

Date : 05-12-2019

Product/ Service Involve :
Business of Steel Pipes

Breif Issue :

Issue involved:

Before the introduction of the GST Act, as on 30.06.2017, the petitioner had a closing stock of pipes purchased from M/s Avon Steel Industries Private Ltd, Petitioner was entitled to transition of credit of the amount of Excise duty in terms of Section 140 (iii) of the GST Act. the petitioner Petitioner file GST TRAN 1 for transitional credit of inputs held in closing stock within time period of 90 days, due to the technical glitch the time period extended up to 27.12.2017. The assessee is unable to log on into system due to large no of assesses on the same day. Whether the petitioner is allow to file declaration in form GST TRAN 1, to enable it to claim of transitional credit of excise duty in respect of inputs held in closing stock on the appointed day.

Facts of the case:

Petitioner also relies upon on CBIC Circular No.39/13/2018. Petitioner relies upon several decisions of this Court to urge that the Court has granted reliefs to several other parties who were in similar situation.

Decision of Advance Ruling Authority :

Decision.

The HIGH COURT upon considering the various cases allow the present petition and direct the respondents to either open the online portal so as to enable the petitioner to file the Form TRAN-1 electronically, or to accept the same manually on or before 20.11.2019.