

**GIB/WB/Mrinal Ghosh/21-11-2019/HC-10**

**High Court Category :** TRAN-1

**State :** West Bengal

**Order No.:** GIB/WB/Mrinal Ghosh/21-11-2019/HC-10

**Name of Entry :**

Mrinal Ghosh

**Date :** 21-11-2019

**Breif Issue :**

Issue Involved:

Non filing of TRAN-1 within the specified time limit due to the system of Taxpayer was down.

Fact of the Case :

Petitioner had eligible duty on stock as on 30/06/2017 and he was also wanting to carry forward the same by filing Form GST TRAN-1. Petitioner could not file Form GST TRAN-1 on GST Portal because of his own system was down i.e. crashed. The matter was conveyed by petitioner to the Revenue on 9<sup>th</sup> Jan' 2018, where the deadline for filing GST TRAN-1 was expired on 27<sup>th</sup> Dec' 2017. Further petitioner has obtained a report, upon forensic examination of his system, which report confirms petitioner's contention and also opined that the attempt of furnishing return of TRAN-1 of GST was attempted before the specified deadline.

**Decision of Advance Ruling Authority :**

Consideration and Decision by High Court:

Calcutta High Court allowed to the petitioner to file Form GST TRAN-1 by given direction to the revenue to enable him to obtain credit accrued in his favour prior to transition, on his stock as on 30/06/2017. The Calcutta High Court also relied on the judgement of Gujrat High Court in Siddhartha Enterprises v/s The Nodal Officer.