

GIB/KN/Arvind Lifestyle/27-11-2019/HC-11**High Court Category :** TRAN-1**State :** Karnataka**Order No.:** GIB/KN/Arvind Lifestyle/27-11-2019/HC-11**Name of Entry :**

M/s Arvind Lifestyle Brand Ltd

Date : 27-11-2019**Breif Issue :**Issue Involved:

Non uploading of TRAN-2 due to bonafide mistake or inadvertence in filed Form GST TRAN-1.

Fact of the Case:

The petitioner - Company is engaged in trading and supply of branded clothing and holding a plethora of fashion brands under their aegis. The petitioner filed Form GST TRAN - 1 on 30.11.2017 to avail credit of the eligible duties in respect of inputs held in stock on the appointment day in respect of which duty paying documents were available. The petitioner attempted to file FORM GST TRAN - 2 on 28.03.2018 so as to carry forward credit to the extent of Rs.76,63,789/- but could not upload the Form due to technical error in not filling the details of inputs held in stock in table 7B of FORM GST TRAN - 1. Firstly, the petitioner made complaints to CBIC seeking redressal of the technical glitch. Further approached to Assistant Commissioner seeking redressal of the technical glitch and to enable the petitioner to file FORM GST TRAN - 2. Also submit before the judge that at the time of filing FORM GST TRAN - 1, the portal of FORM GST TRAN - 2 was not yet opened. The petitioner by inadvertence has not mentioned the quantity of the goods held in stock in column 7B of FORM GST TRAN -1.

Decision of Advance Ruling Authority :Consideration and Decision by High Court:

High Court stated that It is not in dispute that the FORM GST TRAN- 2 portal was not available when the petitioner filed FORM GST TRAN - 1. In such circumstances, non- mentioning of certain quantity of goods held in stock in column 7B of FORM GST TRAN - 1 appears due to bonafide mistake or inadvertence. Hence, in terms of the Circular instructions dated 03.04.2018, the Nodal Officer is required to redress the grievance of the petitioner to enable the petitioner to file FORM GST TRAN - 2 within the time prescribed. The object and purpose of the transitional provisions has to be achieved to its logical end and the same cannot be rejected/denied on technicalities. The above view was also

affirmed in writ petition filed by UOI and others on 27.11.2019 in writ appeal no. 1840/2019 (T-RES).