

GIB/KN/ATRIA/28-03-2019/HC-81

High Court Category : TRAN-1

State : Karnataka

Order No.: GIB/KN/ATRIA/28-03-2019/HC-81

Name of Entry :

Atria convergence technologies

Date : 27-03-2020

Breif Issue :

Issue & Facts of The Case :

The petitioner is a public limited company registered under the [Companies Act](#), 1956 and is registered under Central Goods and Service Tax Act, 2017, filed TRAN-1 subsequently realized that the person having same PAN number and should be place a registration obtained under Finance Act ,1994, credit could be transferred only to them by a centralized registered person.

Section 140 of the Central Goods and Service Tax Act, 2017 confers a right to a registered dealer to take credit of 'eligible duties' of the amount lying unutilized on the day immediately preceding the appointed day.

Further every registered person entitled to take credit of input tax under Section 140 of the act will be required to file a declaration electronically in form GST-TRAN-1, Within ninety days of the appointed . However registered person could not submit the said declaration by the due date on account of technical difficulties on the common portal.

Decision of Advance Ruling Authority :

Decision :

The court decided that the petitioner is entitled to revise or rectify the errors in form TRAN-1 in terms of rule 120 A, the Commissioner is empowered to extend the time period specified in Rule. The present writ petition is disposed of with the direction to the respondents to permit the petitioner to submit TRAN-1 form, subject to furnishing a proof that he tried to upload GST TRAN-1 form and such attempt failed due to technical glitch /fault on the common portal.