

GIB/KR/KALPAKA/20-12-2019/HC-91

High Court Category : TRAN-1

State : Kerala

Order No.: GIB/KR/KALPAKA/20-12-2019/HC-91

Name of Entry :

Kalpaka Distributors Pvt. Ltd

Date : 20-12-2019

Breif Issue :

Facts & Issue Of The Case :

The petitioner is an assessee under the Kerala value added tax act, 2003, for the purpose of migrating the credit to the GST, the petitioner had to file a declaration in form GST TRAN-1 on or before 27.12.2017. Due to technical glitch, the petitioner was unable to upload the necessary details in the GST web portal. His request didn't got any success made by him before the respondent authorities.

As petitioner didn't compiled with the required proceedings before the prescribed cut off date. In the communications received by him from the respondents have denied them to facilitate transferring of credit on account of a technical lapse that was occasioned at the instance of the respondents. The petitioner case is stated as no technical error or issue has been observed in GST logs, TRAN-1 is successfully save by the petitioner and did not saved the filing of TRAN-1.

Decision of Advance Ruling Authority :

Decision :

The court held that the petitioner did many attempts to upload necessary details in the system maintained by the respondents, as the petitioner failed to establish that uploading required details was due to system error that was caused by the respondents , can't be the reason to denying one to carry forward the credit earned by him .

It has been allowed to respondents to permit the petitioner to file their TRAN-1 form either electronically or manually (where the electronic filing is not possible) by making the necessary arrangements in the web portal.