



# **Agenda for**

# **39<sup>th</sup> GST Council Meeting**

**14 March 2020**

**Volume – 2**





**GST Council Secretariat**

Room No.275, North Block, New Delhi

Dated: 20<sup>th</sup> February 2020

**Notice for the 39<sup>th</sup> Meeting of the GST Council scheduled on 14<sup>th</sup> March 2020**

The undersigned is directed to refer to the subject cited above and to say that the 39<sup>th</sup> Meeting of the GST Council will be held on 14<sup>th</sup> March 2020 at Hall No.2-3, Vigyan Bhawan, New Delhi. The schedule of the meeting is as follows:

- Saturday, 14<sup>th</sup> March, 2020 : 11:00 AM onwards
2. In addition, an Officers' Meeting will be held on 13<sup>th</sup> March, 2020 at Hall No.2-3, Vigyan Bhawan, New Delhi as follows:
- Friday, 13<sup>th</sup> March, 2020 : 12:30 PM onwards
3. The agenda items for the 39<sup>th</sup> Meeting of the GST Council will be communicated in due course of time.
4. Please convey the invitation to the Hon'ble Members of the GST Council to attend the Meeting.

**(-Sd-)**

**(Dr. Ajay Bhushan Pandey)**

**Secretary to the Govt. of India and ex-officio Secretary to the GST Council**

**Tel: 011 23092653**

Copy to:

1. PS to the Hon'ble Minister of Finance, Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
2. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi with the request to brief Hon'ble Minister about the above said meeting.
3. The Chief Secretaries of all the State Governments, Union Territories of Delhi, Puducherry and Jammu and Kashmir with the request to intimate the Minister in charge of Finance/Taxation or any other Minister nominated by the State Government as a Member of the GST Council about the above said meeting.
4. Chairman, CBIC, North Block, New Delhi, as a permanent invitee to the proceedings of the Council.
5. Chairman, GST Network

### **Agenda Items for the 39<sup>th</sup> Meeting of the GST Council on 14<sup>th</sup> March 2020**

1. Confirmation of the Minutes of 38<sup>th</sup> GST Council Meeting held on 18<sup>th</sup> December 2019
2. Update by Infosys (through GSTN)
3. Review of Revenue Position
4. Issues recommended by the Fitment Committee for the consideration of the GST Council (Recommendations by the Committee of Officers on Revenue Augmentation)
5. Issues recommended by the Law Committee for the consideration of the GST Council
  - A. Issues recommended by the Law Committee for the consideration of the GST Council
    - i. Taxability of 'economic surplus' earned by brand owners of alcoholic liquor for human consumption
    - ii. Challenges faced in apportionment of ITC in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules
    - iii. Issue regarding waiver of penalty and interest on previous period due to removal of pre-import condition under Advance Authorization scheme
    - iv. Levy of interest under the provisions of section 50 of the CGST Act, 2017 for delay in payment of tax
    - v. Proposal for waiver of filing of FORM GSTR-1 by taxpayers who have availed the special composition scheme under notification No. 2/2019-Central Tax (Rate) dated 07.03.2019.
    - vi. Filing of GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Statement)
    - vii. Proposals for amendment in the CGST Rules, 2017
    - viii. Proposals for amendment in the CGST Act, 2017 and the IGST Act, 2017
    - ix. Scheme of 'Know Your Supplier'
    - x. Notifying NPCI, Transunion CIBIL Ltd. and Association of Mutual fund of India under section 150(1)(p) and Banking Information return under Section 150(1)(e)
    - xi. Proposal for Notification / Rule change for enabling AADHAAR based authentication in GST
    - xii. Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal
    - xiii. Exemption for certain class of registered persons from having e-invoicing along with extension of dates for implementation of e-invoicing
    - xiv. Exemption for certain class of registered persons from capturing dynamic QR code along with deferment of implementation of QR Code
    - xv. Agenda note for GST Council regarding extension of date of GSTR 3B filing for the month of Jan, 2020 till 31st March 2020
    - xvi. Agenda note for GST Council regarding continuation of the existing system of furnishing FORM GSTR-1 and FORM GSTR-3B till the month of September, 2020

- xvii. Transition Plan in view of merger of Union Territories of Dadra & Nagar Haveli and Daman & Diu
- xviii. Deferring e-Wallet scheme and extending duty exemption for exporters
- B. Deliberations of the Law Committee in the matter of the representation by Construction Federation of India on the orders of the Hon'ble High Court of Delhi
- 6. Creation of State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) for the State of Uttar Pradesh
- 7. Quarterly Report of the NAA for the quarter October to December 2019 for the information of the GST Council
- 8. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government
- 9. Decisions of the GST Implementation Committee (GIC) for information of the Council
- 10. Decisions/Recommendations of the IT Grievance Redressal Committee for information of the Council
- 11. Any other agenda item with the permission of the Chairperson
- 12. Date of the next meeting of the GST Council

## TABLE OF CONTENTS

<b><u>Agenda No.</u></b>	<b><u>Agenda Item</u></b>	<b><u>Page No.</u></b>
10	Decisions/Recommendations of the IT Grievance Redressal Committee for information of the Council	7

# Discussion on Agenda Items

---

## **Agenda Item 10: Decisions/recommendations of the 9<sup>th</sup> and 10<sup>th</sup> IT Grievance Redressal Committee for information of the Council**

### **9<sup>th</sup> IT GRC Meeting – 02<sup>nd</sup> December 2019**

Ninth meeting of the IT grievance Redressal Committee (IT-GRC) was held on 02<sup>nd</sup> December 2019 to resolve grievance of the taxpayers arising out of technical and non-technical issues. (Minutes of the Meeting attached as **Annexure X** of this agenda Item).

1.2. Total **279 cases of TRAN-1/TRAN-2/TRAN-3** had been examined by GSTN (**Agenda 1**) and presented before the committee. Out of these, 256 cases were sent by Nodal officers and 23 were court cases. All above cases had been categorized broadly reason-wise in two major categories as ‘A’ and ‘B’ by GSTN team. **Category ‘A’** included cases in which the taxpayer could not apparently file TRAN 1/TRAN 2/TRAN 3 because of technical glitches and **Category ‘B’** included cases where no technical issues were found from the system logs in filing TRAN 1/TRAN 2/TRAN 3.

1.3. In pursuance of decision in 32<sup>nd</sup> GST Council Meeting, regarding extended scope of ITGRC, GST Council Secretariat had received another **28 cases** in response to extended scope of ITGRC and analysis of these cases was also presented before the committee (**Agenda 2**).

1.4. In accordance with the mechanism/process approved in 8<sup>th</sup> ITGRC that ITGRC would take up the non-technical cases identified as ‘Category A cases’ in Annexure 3 of 6<sup>th</sup> ITGRC and Agenda 3 of the 8<sup>th</sup> ITGRC. Out of these Category A cases of 6<sup>th</sup> and 8<sup>th</sup> ITGRC, three cases which appeared in subcategory A1 of the Annexure 3 of 6<sup>th</sup> ITGRC were placed before the committee as table agenda. Additionally, the case of M/s Shiv Vanijya was also received just before the scheduled time of the 9<sup>th</sup> ITGRC Meeting. Hence, it was also included in the table agenda (**Agenda 3**).

1.5. As per Hon’ble High Court of Delhi order dated 28.11.2019 in WPC 9575/2017 and CM No 38987/2017 filed by Sales Tax Bar Association (STBA), Constitution of Public Grievance Committees (PGC) at local and Commissionerate level had to be done. Hon’ble High Court had directed to file affidavit in two weeks in this regard. Hence, CEO GSTN had placed the table agenda for the same (**Agenda 4**).

1.6. After detailed discussion, the 9<sup>th</sup> ITGRC decided and recommended as under: -

#### **1.7. Recommendation for Agenda 1:**

##### **In respect of TRAN-1 cases:**

- i. **To Allow** 25 cases of TRAN-1 pertaining to Subcategories A1 and A3 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 2 of Minutes for filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.
- ii. **To Allow GSTN to withdraw** 07 cases of Subcategory A2 and A4 as mentioned in Table 2 of Minutes without any decision and directed GSTN to present the same in the next ITGRC Meeting.

- iii. **Not to Allow** remaining 63 cases of TRAN-1 pertaining to Category 'B' as per Annexures indicated in column No. 3 and 4 of Table-3 of Minutes in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past eight IT-GRC meetings.

**In respect of TRAN-2 cases:**

- i. **To allow** 47 cases of TRAN-2 pertaining to Subcategories A1 and A3 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 4 of Minutes; for filing of TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN- 2.
- ii. **To allow GSTN to withdraw** 02 cases of Subcategory A2 as mentioned in Table 4 of Minutes without any decision and directed GSTN to present the same in the next ITGRC Meeting.
- iii. **Not to Allow** remaining 113 cases of TRAN-2 pertaining to Category 'B' as per Annexures indicated in column No. 3 and 4 of Table-5 of Minutes in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past eight IT-GRC meetings.
- iv. **To allow GSTN to withdraw 04 cases** (which were approved earlier in 2<sup>nd</sup> ITGRC) so as to re-examine in detail and present in next ITGRC with detailed comments.

**In respect of TRAN-3 cases:**

- i. **Not to allow** 18 cases of TRAN-3 listed as per Annexure-4 of the Minutes to avoid any unwanted tinkering with the GST portal.

**Decision for Agenda 2**

- i. **To Allow** reopening of portal for 08 cases of Subcategory A1 (Annexure 5 to the Minutes) as per Extended Scope of ITGRC decided in 32<sup>nd</sup> GST Council Meeting and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC.
- ii. **Not to allow** re-opening of portal for Category **A2 (04 cases), A3 (01 case), A4 (05 case) (total 10 cases)** as the criteria's laid down by 32<sup>nd</sup> GST Council Meeting were not fulfilled. However, jurisdictional Commissioners of States/CBIC could resubmit appropriate cases to ITGRC after correcting the deficiencies as discussed or take any other remedial steps as per law.
- iii. Cases of Category **B2 (03 cases) and D (01 cases) (total 04 cases)**, having reported technical error or were not fulfilling parameters as recommended by 32<sup>nd</sup> GST Council were **recommended for forwarding to GSTN** for further analysis in terms of circular dated 03.04.2018 and placing before the next meeting of ITGRC, if found fit.
- iv. Cases at **Category B3 (04 cases)** had been presented in the 1<sup>st</sup> to 8<sup>th</sup> ITGRC and recommended by ITGRC, hence **no action required**.
- v. Cases at **Category C (02 cases)** had been presented in the 1<sup>st</sup> to 8<sup>th</sup> ITGRC but not recommended by ITGRC and now again forwarded by CGST/SGST **tax authorities without recommendation**, hence Committee **directed that State/CBIC tax authorities be asked to re-examine these cases, if required, and forward, only if they fulfil, the parameters/conditions as decided in 32<sup>nd</sup> GST Council Meeting.**

**Decision for Agenda 3:**

- i. **Allowed** reopening of portal for 04 cases of Agenda 3 also as per extended scope of ITGRC decided in 32<sup>nd</sup> GST Council Meeting and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC.



#### **Decision for Agenda 4:**

- i. Recommend that GST Policy Wing and GSTN may jointly prepare a suitable agenda and place before the ensuing GST Council to comply the order of Hon'ble Court.

#### **10<sup>th</sup> IT GRC Meeting – 22<sup>nd</sup> January 2020**

Tenth meeting of the IT grievance Redressal Committee (IT-GRC) was held in Kalpvriksha, North Block, New Delhi on 22<sup>nd</sup> January 2020 to resolve grievance of the taxpayers arising out of technical and non-technical issues. (Minutes of the Meeting attached as **Annexure Y** of this agenda Item).

2.1. Total 63 **cases of TRAN-1 (18 Cases) /TRAN-2 (45 Cases)** had been examined by GSTN (**Agenda 1**) and presented before the committee. Out of these, 50 cases were sent by Nodal officers and 13 were court cases. All above cases had been categorized broadly reason-wise in two major categories as 'A' and 'B' by GSTN team. **Category 'A'** included cases in which the taxpayer could not apparently file TRAN 1/TRAN 2 because of technical glitches and **Category 'B'** included cases where no technical issues were found from the system logs in filing TRAN 1/TRAN 2.

2.2. In pursuance of decision in 32<sup>nd</sup> GST Council Meeting, regarding extended scope of ITGRC, GST Council Secretariat had received another **04 cases** in response to extended scope of ITGRC and analysis of these cases was also presented before the committee (**Agenda 2**).

2.3. After detailed discussion, the 10<sup>th</sup> ITGRC decided and recommended as under: -

#### **Recommendation for Agenda 1; Pertaining to technical glitches in filing TRAN-1 & TRAN-2 cases.**

##### **In respect of TRAN-1 (18 Cases); the ITGRC recommended**

- i. **To allow 08 cases** of TRAN-1 pertaining to Subcategories A1, A2 and A4 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 2 of Minutes for filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.
- ii. **Not to allow remaining 10 cases** of TRAN-1 pertaining to Category 'B' (Subcategories B1, B2 and B5) as per Annexures indicated in column No. 3 and 4 of Table-3 of Minutes in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past nine IT-GRC meetings.

##### **In respect of TRAN-2 (45 Cases); the ITGRC recommended**

- i. **To allow 03 cases** of TRAN-2 pertaining to Subcategories A2 and A3 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 4 of Minutes for filing of TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 2.
- ii. **Not to allow remaining 42 cases** of TRAN-2 pertaining to Category 'B' (Sub-categories B3, B5, B7, B9, B10) as per Annexures indicated in column No. 3 and 4 of Table-5 of Minutes in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past nine IT-GRC meetings.

### **Decision for Agenda 2 (04 cases); ITGRC recommended**

i. **To allow reopening of portal for 02 cases** of Subcategory A1 (Annexure 6) as per Extended Scope of ITGRC decided in 32<sup>nd</sup> GST Council Meeting and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC.

ii. **To defer the 01 case of Subcategory A2** (Annexure 6) and it was recommended to send back to jurisdictional Commissionerate, CBIC and GSTN for resubmission with proper and full details along with the views of CBIC. It was also suggested by the committee that other cases of similar nature may also be sent back to jurisdictional Commissionerates/States for proper details and similar verifications as discussed at para 17.2.2 of Minutes.

iii. **To defer the 01 case of Subcategory A4** (Annexure 6) and it was recommended to send it back to the jurisdictional Commissionerate/State for proper and full details of High Court order as required under the extended scope of ITGRC or take any other remedial steps as per law.

### **Other Issues:**

3. It was also informed by SVP, GSTN to the committee that the TRAN 1 and TRAN 2 cases received up to 31<sup>st</sup> March 2019 by the GSTN Nodal Officer had been disposed of now. The court cases however, continued to be received. Another 22 cases of TRAN-1 and 05 cases of TRAN-2 received from the Nodal officer before 31<sup>st</sup> March, 2019 were not processed by GSTN due to certain issues involved in them. These cases either had apparent non-technical issues and were therefore returned to the concerned Nodal officers or were received with Invalid GSTIN / without following SOP etc. Committee took note of above cases and expressed that these cases may be re-submitted before the committee if received with proper details through Nodal officers.

4. Further, it was also appraised by the SVP, GSTN that GSTN had presented the technical analysis of the Cases received from the Nodal officers up to 31<sup>st</sup> March 2019. Cases received after that date have not been analysed and examined by GSTN. As regard the Court cases, after technical analysis they are put up before the ITGRC as per the directions from the Courts. The list of approved and not approved cases of the 9 ITGRC meetings have been shared with the tax administrations of Center and State. On this issue committee discussed the relevant provisions and informed GSTN that legally, these cases could not be returned back and may have to be examined by GSTN and suitably placed before the next ITGRC meeting. It was also decided that for fresh cases, Nodal officers should compile the details in the prescribed format and send the collated cases through mail to a dedicated email of GSTN as soon as possible but not later than 15<sup>th</sup> February 2020 so that the same can be put up before the ITGRC.

5. The decisions/recommendations as per attached Minutes of the 9<sup>th</sup> and 10<sup>th</sup> ITGRC are placed for information of the Council.

**Minutes of the 9<sup>th</sup> Meeting of IT Grievance Redressal Committee (ITGRC) held on 02<sup>nd</sup> December 2019 at GST Council Secretariat, Jeevan Bharti Building, New Delhi**

The 9<sup>th</sup> Meeting of the IT Grievance Redressal Committee (ITGRC) was held in GST Council Secretariat, Jeevan Bharti Building, New Delhi on 02<sup>nd</sup> December 2019. The list of officers who attended the meeting is attached as **Annexure-6**.

**Agenda Note 1: TRAN 1/TRAN 2/TRAN 3 Cases as per Circular No. 39/132018 dated 03.04.2018:**

2. Shri Vashistha Chaudhary, SVP (Services), GSTN appraised the background that a total number of around 2655 cases of TRAN-1 and 213 cases of TRAN-2 had been received from the Nodal officers of Center and States till 31.03.2019 at GSTN, excluding court cases on this issue. Further, a few cases, which were received from Nodal officer containing all the relevant information but were not in the format prescribed in SOP (issued by GSTN in April 2018), had also been included in the agenda. The details of cases discussed in previous meetings were as follows.

**Table 1: Details of TRAN 1/TRAN 2/TRAN 3 cases presented before IT-GRC through GSTN**

S. No.	Meeting Reference	No. of TRAN-1/TRAN 2 Cases received			Cases examined and approved	Cases examined and not approved	Cases Withdrawn by GSTN
		Nodal Officer	Court Cases	Total			
1	2	3	4	5 (3+4)	6	7	8
1	1st IT-GRC on 22.06.2018	161	9	170	122	48	NIL
2	2nd IT-GRC on 21.08.2018	262	78	340	213	127	NIL
3	3rd IT-GRC on 26.10.2018	252	16	268	70	198	NIL
4	4 <sup>th</sup> IT-GRC on 12.02.2019	408	53	461	165	296	NIL
5	5 <sup>th</sup> IT-GRC on 05.03.2019	203	21	224	80	144	NIL
6	6 <sup>th</sup> IT-GRC on 27.05.2019	594	88	682	172	510	NIL
7	7 <sup>th</sup> IT-GRC on 11.06.2019	236	13	249	98	151	NIL
8	8 <sup>th</sup> IT-GRC on 13.08.2019	442	49	491	137	352	02
9	9 <sup>th</sup> IT-GRC on 02.12.2019	256	23	279	To be discussed		
10	Sub Total			3164			

**Note:** In 9<sup>th</sup> ITGRC, 95 cases presented were pertaining to TRAN-1, 166 cases pertained to TRAN-2 and 18 cases pertained to TRAN-3 (Total 279 Cases)

3. The SVP (Services) explained that in previous eight ITGRC Meetings total 2885 TRAN-1/TRAN-2 cases including cases where Writ Petitions were filed in various High Courts, were presented

to ITGRC. Out of which, a total of 1057 cases had been considered and approved up to Eighth ITGRC. Further, another 258 TRAN-2 cases had also been approved by ITGRC during these meetings. The filing of TRAN 1/TRAN-2 in these approved cases had been enabled by GSTN at GST Common Portal. The taxpayers who had been enabled for filing TRAN-1/TRAN-2 had been informed through e-mails for filing their TRAN-1/TRAN-2 as the case may be. Further, reminders had been given to the taxpayers who had either not attempted to file their TRAN-1/TRAN-2 or had merely submitted their applications after receiving communication from GSTN. The taxpayers who had still not filed their TRAN-1/TRAN-2 even after reminders, had been contacted telephonically by the officers of GSTN and guided appropriately for filing the same.

4. Now, another **279 cases (95 cases of TRAN-1, 166 cases of TRAN-2 and 18 cases of TRAN-3)** had been examined and presented before 9<sup>th</sup> ITGRC. Out of these, 256 cases were sent by the Nodal officers of Center/States while 23 cases arose out of writ petitions filed before various High Courts/orders (interim or final). The list of TRAN-1 cases received from Nodal officers was at **Annexure 1** of the Agenda and the list of TRAN-1 Court Cases was at **Annexure 3** of the Agenda. List of TRAN-2 cases received from Nodal officers was at **Annexure 2** of the Agenda and the list of TRAN-3 cases received from Nodal officers was at **Annexure 4** of the Agenda. GSTN had examined all above cases and analyzed the system logs of all cases and categorized them into ‘**Category A**’ which had technical issues and ‘**Category B**’ which did not have technical issues. It was also informed that total **379** Writ Petitions pertaining to TRAN-1/ TRAN-2 had been received by GSTN as on 05.11.2019. Few cases were received from Nodal officers and also from the Counsels/Legal Department as Writ Petition. Therefore, the present figures of court cases and the figures furnished in the proposal of different ITGRC may vary. Further, court cases pertaining to TRAN-1 are still being received at GSTN and are being investigated and referred to ITGRC. In 9<sup>th</sup> ITGRC, 23 Court cases pertaining to TRAN-1 were presented in Annexure 3 of the Agenda while 21 more cases were under examination and would be presented in subsequent ITGRC Meetings.

**Analysis of TRAN 1 Cases (72 from Nodal Officer + 23 Writ Petition; Total 95 Cases):**

5. The SVP, GSTN, thereafter elaborated the nature of technical issues experienced by the taxpayers in filing TRAN-1 along with reasons, under **Category ‘A’**, which consisted of following 04 sub-categories out of the different sub-categories reported in earlier ITGRC and number of cases pertaining to each subcategory were as per **column 3 and 4 of Table 2** below:

- **Sub Category A1: Cases where the taxpayer received the error as “Processed with Error”:** The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration numbers were processed with error since the taxpayer had not added them in his registration details.
- **Sub Category A2: Cases where, TRAN-1 not attempted as per logs - due to Registration/Migration Issue and Registration got after TRAN1 due date:** The taxpayers were not able to migrate due to technical issues before 27.12.2017.
- **Sub Category A3: Taxpayer had submitted TRAN-1, only filing needs to be enabled:** Taxpayer had submitted TRAN 1 but not filed with appropriate signature (DSC/EVC). Request for enabling filing with signature as GSTR 3B was not getting filed. This includes cases which are currently in composition or registration is cancelled.
- **Sub Category A4: Migration User- because of technical error on account of validation, the taxpayer completed migration and got registration after 27.12.2017 and hence couldn’t file TRAN-1:** As per GST Portal, the taxpayer could not migrate due to technical

glitches (validation error). The taxpayer activated his Part A and also completed part B but could not migrate because of a validation error.

5.1 The details of cases covered under these sub-categories of Category A is reflected in the **Annexure 1 and Annexure 2 of the Minutes** with details as in Table 2 below.

**Table-2: TRAN-1 Cases reported as having Technical Glitch**

Sub Category	Sub Category Description	Cases received from Nodal Officers	Court Cases
1	2	3	4
A-1	Processed with Error	10 (S. No 01 to 10 of Annexure 1)	05 Cases (S. No 01 to 05 of Annexure 2)
A-2	Cases where, TRAN-1 not attempted as per logs - due to Registration/Migration Issue and Registration got after TRAN1 due date	04 (S. No 11 to 14 of Annexure 1)	01 (S. No 06 of Annexure 2)
A3	Taxpayer had submitted TRAN-1, only filing needs to be enabled	10 (S. No 15 to 24 of Annexure 1)	NIL
A4	Migration User- because of technical error on account of validation, the taxpayer completed migration and got registration after 27.12.2017 and hence couldn't file TRAN-1	02 (S. No 25 to 26 of Annexure 1)	NIL
	<b>Sub Total</b>	<b>26</b>	<b>06</b>

5.2 In above Subcategories, it was observed by the Committee that cases at Sub-category A1 and A3 appeared to have faced technical glitch while filling the TRAN-1 and therefore could be considered for reopening the Portal in these cases. Further, the description of subcategory A2 and A4 seemed overlapping and it was not clear whether the Migration could not be done due to taxpayer's mistake or it was on account of having any technical difficulty. Moreover, if the taxpayer had faced the technical difficulty then also, whether was it appropriate to allow TRAN-1. The issue needed some more clarification from GSTN. Therefore, SVP GSTN proposed to withdraw 07 cases (06 forwarded by Nodal officer and 01 pertained to Court Case) of Subcategory A2 and A4 as mentioned in above Table 2 so that he could come up with the detailed analysis in the next meeting, clarifying whether the error were on account of the taxpayers or due to technical glitch at the Portal.

6. **Category 'B'** had cases where no technical issues had been observed in TRAN 1 filing. The SVP, GSTN further elaborated the cases under the Category 'B', where no technical issues were found on the basis of GST system logs, as explained below in 04 sub-categories and number of cases pertaining to each sub-category, mentioned in **column 3 & 4 of Table 3** below: -

- **Sub-Category B-1: Cases in which as per GST system log, there was no evidences of error or submission/filing of TRAN1.** As per GST system log, there were no evidences of error or submission/filing of TRAN1.

- **Sub-Category B-2: Cases in which TRAN 1 filing attempted for first time or revision was attempted but no error/no valid error reported.** As per GST System logs the taxpayer has tried for saving/submitted for the first time or revision of TRAN 1 and there were no evidences of system error in logs.
- **Sub-Category B-3: Cases in which TRAN 1 was successfully filed as per logs with no valid error reported.** The taxpayer had successfully filed TRAN 1 and no technical errors had been found in the examined technical logs.
- **Sub-Category B-5: Cases in which TRAN-1 was filed once but credit was not received.** The taxpayer had filed TRAN-1 once successfully but no credit had been posted in ledger and no errors had been observed in system logs.

6.1 The details of cases covered under these sub-categories of Category B is reflected in the **Annexure 1 and Annexure 2 of these Minutes** with details as in Table 3 below.

**Table-3: TRAN-1 Cases Reported as Not having Technical Glitch**

Sub Category	Sub Category Description	Cases received from Nodal Officers	Writ Petition Cases
1	2	3	4
<b>B-1</b>	As per GST system log, there are no evidences of error or submission/filing of TRAN 1.	20 (S. No 27 to 46 of Annexure 1)	13 (S. No 07 to 19 of Annexure 2)
<b>B-2</b>	TRAN-1 filing attempted for first time or revision and No error /No valid error reported.	05 (S. No 47 to 51 of Annexure 1)	02 (S. No 20 to 21 of Annexure 2)
<b>B-3</b>	Successfully Filed as Per Logs with No Valid Error reported	16 (S. No 52 to 67 of Annexure 1)	01 (S. No 22 of Annexure 2)
<b>B-5</b>	Cases in which TRAN-1 was filed once but credit was not received.	05 (S. No 68 to 72 of Annexure 1)	NIL
<b>B-Other</b>	Other Specific Category for Vishvakarma Paper and Boards Ltd. GSTIN 05AACCV8073F1ZA; Taxpayer says they received error but as per GST System logs no technical glitches in submission/filing of TRAN-1 found.	NIL	01 (S. No 23 of Annexure 2)
	<b>Sub Total</b>	<b>46</b>	<b>17</b>

6.2. After going through the above cases, it was observed by the Committee that cases at Category B were cases where no technical issues were found as reported by SVP, GSTN on the basis of GST system logs. As, no technical issues had been observed in TRAN 1 filing in above Category B cases,

Committee decided not to allow reopening of the Portal for these cases, as also decided in earlier eight ITGRC Meetings.

6.3 Further, in view of the representation dated 28.03.2019 of the M/s Vishvakarma Papers and Boards Ltd (SI No 23 of Annexure 2 of the minutes) the analysis of system logs was placed by the SVP GSTN before the ITGRC to decide on the fresh representation in view of Hon'ble Uttarakhand High Court order and the representation of the taxpayer containing submissions of attempt to file TRAN-1 on specific dates. As per system logs the taxpayer had logged onto GST Portal on 20.09.2019. However, he had not saved or even tried saving any data in Tran-1 on or before the due date of TRAN-1 i.e. 27.12.2017. As per logs user had not tried to open TRAN-1 and neither 'submitted' nor 'filed' the form. No logs of 'save' were there and ITC ledger was also not updated. It was therefore concluded that as per GST system logs, no technical issues was found in the case of M/s Vishvakarma Papers and Boards Ltd. The detailed activity done by the taxpayer on the GST portal were also presented by SVP, GSTN as under:

First GSTR-3B filing date was 24.08.2017 and first GSTR-1 filing date was 06/09/2017 (filed on 03/09/2017 and updated on 06/09/2017). GSTR-2 and GSTR-3B filing between 01/07/2017 to 27/12/2017 as per activity of this GSTIN of Vishvakarma Papers was as under:

- a. GSTR-2 of July 2017 was filed on 26.10.2017
- b. GSTR-3B of July 2017 was filed on 24.08.2017.
- c. GSTR-3B of August 2017 was filed on 18.10.2017
- d. GSTR-3B of September 2017 was filed on 20.10. 2017
- e. GSTR-3B of October 2017 was filed on 17.11.2017 and
- f. Finally, GSTR-3B of November 2017 was filed on 17.12.2017

The SVP, GSTN stated that as inferred from the system logs, no technical issues in saving / filing of TRAN-1 had been identified. Hence, it was observed by the ITGRC that in the case of M/s Vishvakarma Papers and Boards Ltd. (GSTIN 05AACCV8073F1ZA) no technical glitches in submission/filing of TRAN-1 were found in System logs. In fact, they had not even tried to file the TRAN-1 before the due date on GST common Portal, hence the submission that the taxpayer had been facing technical glitches while filing TRAN-1 did not seem to be supported by the facts. Therefore, the Committee decided not to allow the re-opening of Form TRAN-1 on Portal for the petitioner/applicant. Accordingly, representation dated 28.03.2019 might be disposed of by the competent authority.

7. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A' and after further elaboration and discussion, 25 cases of TRAN-1 pertaining to subcategories A1 and A3 of technical glitch as per Annexure, indicated in column No. 3 and 4 of Table 2 above were considered for allowing filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2. Committee also allowed GSTN to withdraw 07 cases of Subcategory A2 and A4 as mentioned in Table 2 above without any decision and directed GSTN to present the same after review in the next ITGRC Meeting.

7.1 The Committee also decided to recommend not to allow remaining 63 cases of TRAN-1 pertaining to Category 'B' as per Annexures indicated in column No. 3 and 4 of Table-3 above in absence of any evidence of technical/system errors in these cases.

**Analysis of TRAN 2 Cases (166 from Nodal Officer; Total 166 Cases):**

8. In addition to above TRAN-1 cases, 166 cases of TRAN-2 were also presented before the committee. The SVP, GSTN elaborated nature of technical issues experienced by the taxpayers in filing TRAN-2 along with reasons, under **Category ‘A’**, which consisted of following 03 sub-category and number of cases pertaining to each subcategory were as per **column 3 and 4 of Table 4** below. The details of cases covered under these sub-categories of Category A is reflected in the **Annexure 3 of the Minutes** with details as in Table 4 below.

**Table-4: TRAN-2 Cases reported as having Technical Glitch**

<b>Sub Category</b>	<b>Sub Category Description</b>	<b>From Nodal Officers</b>	<b>Court Cases</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
A1	TRAN-1 filed and error in TRAN-2. As per Logs TRAN-1 filed successfully. Error recorded in database but no corresponding error reported in logs	38 (S. No 01 to 38 of Annexure 3)	NIL
A2	TRAN-1 filed and TRAN-2 in submitted with no errors - to be enabled for filing. As per Logs TRAN-1 filed successfully. As per logs user neither submitted nor filed the form. No logs of save as well	02 (S. No 39 to 40 of Annexure 3)	NIL
A3	TRAN-1 approved cases and enabled for filing of TRAN-2. TRAN-1 Approved cases and enabled for filing of TRAN-2.	09 (S. No 41 to 49 of Annexure 3)	NIL
	<b>Sub Total</b>	<b>49</b>	<b>NIL</b>

8.1 In above Sub-categories, it was observed by the Committee that cases at Subcategories A1 and A3 appeared to be having clear technical glitch while filling the TRAN-2 and so they could be considered for reopening the Portal. Further, it was observed by the Committee that description of subcategory A2 was not clear as it stated that, TRAN-1 was filed and TRAN-2 was also submitted with no errors. If so, then what was the error as it was not clear from description of the category in terms of logs. The description seemed contradictory as it stated that TRAN-1 was filed successfully and user neither submitted nor filed/saved the form as per logs. Thus, the description was not clear. Hence, SVP, GSTN, proposed to withdraw 02 cases of subcategory A2 as mentioned in table 4 above for presenting before next ITGRC with detailed analysis.

9. In **Category ‘B’** cases, no technical issues had been observed in TRAN- 2 filing. The SVP, GSTN further elaborated the cases under the Category ‘B’, no technical issues were found in the GST system logs, as explained below in 12 sub-categories and number of cases pertaining to each sub-category mentioned in **column 3 & 4 of Table 5** below. He further stated that in the Agenda, 4 cases have been erroneously brought by GSTN, which were actually considered in 2<sup>nd</sup> ITGRC already. Hence, rest of the cases be approved for not opening the GSTN Portal while those 4 cases be allowed to be withdrawn. The details of cases covered under these sub-categories of Category B is reflected in the



**Annexure 3 of the Minutes** with details as in Table 5, which were not recommended for opening of Portal, were as below:

**Table-5: TRAN-2 Cases reported as Not having Technical Glitch**

Sub Category	Sub Category Description	From Nodal Officers	Court Cases
1	2	3	4
B1	<b>TRAN-1 approved case, TRAN-2 filed successfully without any error reported.</b> TRAN-1 approved case. TRAN-1 filed, post filing of TRAN-1, TRAN-2 for respective 6 months has also been filed	01 (S. No 50 of Annexure 3)	NIL
B2	<b>TRAN-1 disapprove case, not allowed for reopening for TRAN-2.</b> TRAN-1 disapproved case. As per Logs TRAN-1 filed successfully Taxpayer was eligible for filing TRAN-2 but as per logs user neither submitted nor filed the form. No logs of save as well	01 (S. No 51 of Annexure 3)	NIL
B3	<b>TRAN-1 filed and TRAN-2 successfully filed with no errors.</b> As per Logs TRAN-1 filed successfully. As per logs taxpayer filed TRAN-2 without any error	10 (S. No 52 to 61 of Annexure 3)	NIL
B4	<b>TRAN-1 filed and TRAN-2 successfully filed with no errors (ITC ledger not updated).</b> As per Logs, TRAN-1 filed successfully and taxpayer filed TRAN-2 without any error. ITC ledger not updated	02 (S. No 62 to 63 of Annexure 3)	NIL
B5	<b>TRAN-1 filed and TRAN-2 not attempted and no error in logs.</b> As per Logs TRAN-1 filed successfully. User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated	42 (S. No 64 to 105 of Annexure 3)	NIL
B6	<b>TRAN-1 filed with declaration in table 7(a) or 7(d), TRAN-2 tried post end date.</b> As per Logs TRAN-1 filed successfully along with revision. Taxpayer has filed TRAN-2 for 3 months then for subsequent period it was tried post last date of TRAN-2 i.e. 30/06/2018	02 (S. No 106 to 107 of Annexure 3)	NIL
B7	<b>TRAN-1 filed with no declaration in table 7(a) section 7b or 7(d) hence not eligible for TRAN-2.</b> As per Logs, TRAN-1 Filed with No Declaration in Table 7(a) Section 7B or Table 7(d). Hence Not Eligible For TRAN-2.	25 (S. No 108 to 132 of Annexure 3)	NIL
B8	<b>TRAN-1 filed, eligible for TRAN-2 but there are no evidences of error or submission/filing of TRAN-2.</b> As per log TRAN-1 Filed, Eligible For TRAN-2 But There are No Evidences of Error or Submission/Filing Of TRAN-2. No logs of save as well	05 (S. No 133 to 137 of Annexure 3)	NIL
B9	<b>TRAN-1 filed, eligible for TRAN-2. TRAN-2 fresh/revision attempted with no error or no valid error reported.</b> As per Logs TRAN-1 filed successfully. Eligible for TRAN-2. TRAN-2	01 (S. No 138 of Annexure 3)	NIL

	fresh/revision attempted with no error or no valid error reported in logs.		
B10	<b>TRAN-1 not filed hence not eligible for filing TRAN-2.</b> As per logs Tran-1 attempted, error reported related to invalid registration gets corrected and save attempt got processed but filing not attempted of TRAN-1. As taxpayer has not filed TRAN-1 hence, not eligible for filing of TRAN-2	01 (S. No 139 of Annexure 3)	NIL
B11	<b>TRAN-2 fresh/revision attempted with no error or no valid error reported.</b> As per Logs TRAN-1 filed successfully. TRAN-2 fresh/revision attempted with no error or no valid error reported.	NIL	NIL
B12	<b>Mistake committed by taxpayer.</b> Cases where the Taxpayers have admitted to have made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN-2. Since the admitted mistakes/errors are apparent from the perusal of the details of reported cases no technical analysis has been done in these cases as it is not required.	23(S. No 140 to 162 of Annexure 3)	NIL
	<b>Sub Total</b>	<b>113</b>	<b>NIL</b>

**Following 04 cases were allowed to be withdrawn (which were approved earlier in 2<sup>nd</sup> ITGRC) to re-examine in detail and present in next ITGRC with detailed comments:**

01	06BDEPS2535J1ZF	SATPAL SONI	Haryana	Proprietorship	Nodal Officer IT Issues Haryana	State	gsttihry@gmail.com
02	09AAHCP4977D1Z2	PLS AUTOMOBILES SERVICES PVT LTD	Uttar Pradesh	Private Limited Company	Sh. Nidhish Singhal, Deputy Commissioner, CGST & Central Excise Commissionerate, Greater Noida	Centre	nidhish.singhal@icegate.gov.in
03	29AAFCS1764F1Z8	SHIVAHARI PAHRAM ACEVTICALS PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
04	29AAJCA0072C1Z1	WIPRO ENTERPRISES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

9.1 After going through the above cases, it was observed by the Committee that cases at Category B were those where no technical issues were found on the basis of GST system logs. As, no technical issues had been observed in TRAN-2 filing in above Category B cases, Committee decided to not to allow reopening of the Portal for these cases.

10. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A' and after further elaboration and discussion, 47 cases of TRAN-2 pertaining to Sub-categories A1 and A3 of technical glitch as indicated in column No. 3 and 4 of Table 4 above were considered for allowing filing of TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 2.

10.1 Committee also allowed GSTN to withdraw 02 cases of Sub-category A2 as mentioned in Table 4 above without any decision and directed GSTN to present the same in the next ITGRC Meeting.

10.2 The Committee had also decided not to allow remaining 113 cases of TRAN-2 pertaining to Category 'B' as per Annexures indicated in column No. 3 and 4 of Table-5 above in absence of any evidence of technical/system errors in these cases.

10.3 Following 04 cases were allowed to be withdrawn (which were approved earlier in 2<sup>nd</sup> ITGRC) to re-examine in detail and present in next ITGRC with detailed comments:

01	06BDEPS2535J1ZF	SATPAL SONI	Haryana	Proprietorship	Nodal Officer IT Issues Haryana	State	gsttihry@gmail.com
02	09AAHCP4977D1Z2	PLS AUTOMOBILES SERVICE S PVT LTD	Uttar Pradesh	Private Limited Company	Sh. Nidhish Singhal, Deputy Commissioner, CGST & Central Excise Commissionerate, Greater Noida	Centre	nidhish.singhal@icegate.gov.in
03	29AAFCS1764F1Z8	SHIVAHARI PAHRAM ACEVTICALS PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
04	29AAJCA0072C1Z1	WIPRO ENTERPRISES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

### **Analysis of TRAN 3 Cases (18 from Nodal Officer; Total 18 Cases):**

11. In addition to above TRAN-1 and TRAN-2 cases, 18 cases of TRAN-3 were also presented before the Committee. These cases of TRAN-3 to be filed on Portal in terms of Notification no. 21/2017–Central Excise (NT) dated 30.06.2017 had been received from Nodal Officers through mails/letter upto 31.03.2019. Details of these cases are given in the Annexure-4 of the minutes. It was informed by the SVP (Services), GSTN that the manufacturer issuing the Credit Transfer Documents (CTD) and the dealer availing credit on CTD were required to file table 1 and table 2 of TRAN-3, respectively. However, it was not clear whether taxpayer had declared the requisite credit while filing TRAN-1 or not.

11.1 It was observed by the Committee that the GST TRAN-3 was a statement which contained the details of credit transfer document which was issued by a manufacturer as a proof of his Excise Duty payment on goods, which were manufactured and transacted before the date of GST implementation. The issue was discussed and it was observed that from the record it was not clear whether taxpayer had declared the requisite credit while filing TRAN-1 or not. As it was involved only upload of a record of documents and not impacted any taxpayer adversely, as no credit was blocked due to this, the committee was of the view that opening of the portal for enabling TRAN-3 filing, would not serve any purpose for taxpayers as there is no ITC involved.

11.2 Therefore, the Committee decided not to allow these 18 cases of TRAN-3 **listed as per Annexure-4 to the instant Minutes** to avoid any unwanted tinkering with the GST portal.

### **12. Decision on Agenda 1:**

#### **12.1 TRAN-1:**

i. Considering the above submissions, Committee discussed the cases of technical glitch of Category ‘A’ and after further elaboration and discussion, 25 cases of TRAN-1 pertaining Subcategories A1 and A3 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 2 above were considered for allowing filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

ii. Committee had also allowed GSTN to withdraw 07 cases of Subcategory A2 and A4 as mentioned in Table 2 above without any decision and directed GSTN to present the same in the next ITGRC Meeting.

iii. The Committee also decided not to allow remaining 63 cases of TRAN-1 pertaining to Category ‘B’ as per Annexures indicated in column No. 3 and 4 of Table-3 above in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past eight IT-GRC meetings.

#### **12.2 TRAN-2**

i. Considering the above submissions, Committee discussed the cases of technical glitch of Category ‘A’ and after further elaboration and discussion, 47 cases of TRAN-2 pertaining to Subcategories A1 and A3 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 4 above were considered for allowing filing of TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 2.

ii. Committee had also allowed GSTN to withdraw 02 cases of Subcategory A2 as mentioned in Table 4 above without any decision and directed GSTN to present the same in the next ITGRC Meeting.

iii. The Committee also decided not to allow remaining 113 cases of TRAN-2 pertaining to Category 'B' as per Annexures indicated in column No. 3 and 4 of Table-5 above in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past eight IT-GRC meetings.

iv. Following 04 cases were allowed to be withdrawn which were approved earlier in 2<sup>nd</sup>

ITGRC to re-examine in detail and present in next ITGRC with detailed comments:

01	06BDEPS25 35J1ZF	SATPAL SONI	Haryana	Proprietorship	Nodal Officer IT Issues Haryana	State	gsttihry@gmail.com
02	09AAHCP49 77D1Z2	PLS AUTOMOBILES SERVICES PVT LTD	Uttar Pradesh	Private Limited Company	Sh. Nidhish Singhal, Deputy Commissioner, CGST & Central Excise Commissionerate, Greater Noida	Centre	nidhish.singhal@icegate.gov.in
03	29AAFC17 64F1Z8	SHIVAHARI PAHRAM ACEVTICALS PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
04	29AAJCA00 72C1Z1	WIPRO ENTERPRISES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

### 12.3 TRAN-3

i. The Committee decided not to allow 18 cases of TRAN-3 listed as per Annexure-4 to the instant Minutes to avoid any unwanted tinkering with the GST portal.

#### **Agenda 2: Cases Received as per Extended Scope of ITGRC in view of 32<sup>nd</sup> GST Council Decision.**

13. Shri Dheeraj Rastogi, Joint Secretary, GST Council informed to the Committee that in 32<sup>nd</sup> GST Council Meeting, agenda item 8 pertained to allowing IT-Grievance Redressal Committee (ITGRC) to consider non-technical issues (errors apparent on the face of record). After discussion in the GST Council, it was agreed to expand the mandate of the ITGRC and that *"the ITGRC shall consider on merits, the specific cases as covered under the orders of the Hon'ble High Court of Madras and by any other Hon'ble High Court as sent by any State or Central authority, to the GST Council Secretariat by 31<sup>st</sup> January, 2019. The ITGRC shall consider the listed cases (as informed by States / Centre before 31<sup>st</sup> January, 2019) where the following conditions were satisfied:*

i. *TRAN-1, including revision thereof, has been filed on or before 27th December, 2017 and there is an error apparent on the face of the record (such cases of error apparent on the face of the*

*record will not cover instances where there is a mistake like wrong entry of an amount e.g. Rs.10,000/- entered for Rs.1,00,000/-); and*

- ii. *The case has been recommended to the ITGRC through GSTN by the concerned jurisdictional Commissioner or an officer authorised by him in this behalf (in case of credit of Central taxes/duties, by the Central authorities and in the case of credit of State taxes, the State authorities, notwithstanding the fact that the taxpayer is allotted to the Central or the State authority)."*

14. Accordingly, an OM dated 19.02.2019 was written to all States and CBIC to forward list of eligible cases. Thereafter, GST Council Secretariat had received a total of 179 cases *vis a vis* extended scope of ITGRC in 32<sup>nd</sup> GST Council Meeting and analysis of all these cases was presented in 6<sup>th</sup> ITGRC and no case was allowed by the Committee. Further, another 22 cases received as per extended scope of ITGRC were analysed and presented in 8<sup>th</sup> ITGRC wherein, Committee agreed to defer the agenda item covering these cases. Thereafter, few more cases were received as per extended scope of ITGRC and total 28 cases received as per extended scope of ITGRC (including the 22 cases of 8<sup>th</sup> ITGRC deferred by ITGRC) were analysed and presented before the Committee. These cases were placed before ITGRC as part of Agenda 2 before the Committee, which are now reproduced at **Annexure 5 to the instant Minutes.**

15. In 8<sup>th</sup> ITGRC Meeting various emerging issues before IT Grievance Redressal Committee were discussed and it emerged that for cases involving non-technical glitches, the process of examination by ITGRC might be redesigned and a pragmatic approach was required on the issue of allowing GST TRAN- 1/GST TRAN 2 for those taxpayers who were covered under the 32<sup>nd</sup> GST Council decision; having High Court decision and had filed the TRAN-1 before due date i.e. 27.12.2017 but not received the transitional credit due to non-technical issue. The mechanism specifying various aspects was recommended by the 8<sup>th</sup> ITGRC Meeting and competent authority had approved the same. The mechanism/process was having following aspects reproduced below:

- a. The process would be applicable to the taxpayers who have satisfied the criteria and represented before the nodal officer/Jurisdictional Commissioner for non-technical glitches as per 32<sup>nd</sup> GST Council decision.
- b. Definition of the non-technical error may include cases where TRAN-1/TRAN-2 has been filed before due date i.e.27.12.2017 but credit not received to taxpayer including the scenario where the credit was entered in wrong column.
- c. The jurisdictional Commissioners of the State/Centre should get the claim of the taxpayer checked including the verification of credit and ascertain the amount of credit (CGST/SGST) that was claimed in the various tables of GST TRAN 1/GST TRAN 2. Wherever required a certificate from counterpart tax authorities may also be obtained regarding genuineness of claimed credit.
- d. After being satisfied about the genuineness of the claim, the details should be sent to GSTN with proper recommendation and specific High Court order copy as per 32<sup>nd</sup> GST Council decision to enable filing of TRAN-1/TRAN-2. The mode as well as format for such directions and the requisite certificate be finalised by GSTN in order to maintain the audit trail and generate report, if required.
- e. If deemed necessary, post audit of the taxpayers could be carried out by tax authorities in a time-bound manner, who would claim transitional credit above a particular threshold.
- f. In light of above, ITGRC could revisit the 'Category A' cases identified as non-technical cases placed in Annexure 3 of 6<sup>th</sup> ITGRC and Agenda 3 of the 8<sup>th</sup> ITGRC, taking inputs as required from GSTN.

16. From SGST, CGST and GSTN; GST Council Secretariat had received a total of 28 (**as per Annexure 5**) cases *vis a vis* extended scope of ITGRC in 32<sup>nd</sup> GST Council Meeting and analysis of all these cases as per above criteria was presented as under:

**Table-6: Analysis of Cases Received as per Extended Scope of ITGRC**

Category		Description	No of Cases
A	Sub Category	<b>Cases reported on account of Non-Technical error</b>	
	A1	Recommended by jurisdictional tax authority with HC Order and having scenario where the credit was entered in wrong column. (i) In 06 cases, stock wrongly reported at 7(d) in place of 7(a), (ii) In 01 case, uploaded details in column 5 of table 5a instead of column 6 of table 5a (iii) In 01 case, uploaded details in Table 7(d) instead of 7(c) of TRAN-1 (also filed COCP in Hon'ble HC of Kerala),	08 (S. No 01 to 08 of Annexure 5)
	A2	Recommended by jurisdictional tax authority with HC Order but having scenario other than wrong column entry (i) In 01 case, taxpayer did not get the 50% credit of Capital goods (ii) In 01 case, taxpayer had failed to indicate the amount of credit to be transitioned. Hence, closing balance of Cenvat credit in their ER-1 and ST-3 returns last filed were not transferred to their ledger. (iii) In 01 case, TRAN 1 filed but the taxpayer did not file TRAN-2, by oversight. (iv) In 01 case, filed TRAN 1 on 09.11.2017 but CENVAT Credit of 7.51 Cr not reflecting in TRAN-1	04 (S. No 09 to 12 of Annexure 5)
	A3	Case of non-technical error [Mistakenly Transferred the balance service tax credit available with them to the GST Number of their Input Service Distributor (ISD) registration on the belief that this credit could be distributed to their various GSTNs subsequently. HC has ordered to allow filing of rectified TRAN-1 before 30.12.2019. Commissioner has forwarded the case to ascertain whether the case is fit to be considered as non-technical issue without any recommendations.	01 (S. No 13 of Annexure 5)
	A4	Cases of <b>non-technical error</b> recommended by jurisdictional tax authority but Hon'ble High Court order details neither mentioned nor attached/No final order yet.	05 (S. No 14 to 18 of Annexure 5)
<b>Sub Total</b>			<b>18</b>
B	Sub Category	<b>Cases reported involving Technical error that should have been referred to ITGRC through GSTN.</b>	
	B2	<b>Cases of Technical error</b> which are <b>not recommended</b> by jurisdictional tax authority, but Hon'ble Court has directed Nodal Officer to forward to IT Redressal Committee to decide the same.	03 (S. No 19 to 21 of Annexure 5)
	B3	<b>Cases of Technical error</b> already presented before 1 <sup>st</sup> to 7 <sup>th</sup> ITGRC and <b>also recommended by ITGRC.</b>	04 (S. No 22 to 25 of Annexure 5)

<b>Total</b>			<b>07</b>
<b>C</b>	--	Cases already presented before 1 <sup>st</sup> to 7 <sup>th</sup> ITGRC <b>but not recommended by ITGRC</b> and now as per 32 <sup>nd</sup> GST Council decision also forwarded without recommendation by jurisdictional tax authority.	02(S. No 26 to 27 of Annexure 5)
<b>D</b>	--	Cases forwarded by jurisdictional tax authority without recommendation. Parameters as recommended by 32 <sup>nd</sup> GST Council decision not followed.	01 (S. No 28 of Annexure 5)
<b>Total (A+B+C+D)</b>			<b>28</b>

17. In view of extended scope of ITGRC in 32<sup>nd</sup> GST Council Meeting and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC above 28 Cases as **per Annexure 5 of the instant Minutes** were discussed in the Committee. It was observed that 'Category A' involved cases of non-technical error which were received from jurisdictional officers of States/Centre. In the above table based on the availability of recommendation of jurisdictional tax authority, Hon'ble High Court Order and error type, Category-A was also divided in four subcategories as A1, A2, A3 and A4.

18. Considering the above submissions, Committee had further discussed subcategory wise cases in view of the mechanism/process approved in 8<sup>th</sup> ITGRC as under.

#### **Category A1 (08 Cases)**

18.1 In subcategory A1 cases were of non-technical error which were having error of entry of credit in wrong column of TRAN-1. They had not only filed TRAN-1 by due date, but were having Hon'ble High Court orders and recommendation from jurisdictional officers also. Therefore, they seemed to be squarely covered by the criteria specified in 8<sup>th</sup> ITGRC. It was further, observed that out of four subcategories of category A of table 6 only this subcategory i.e. subcategory A1 fulfilled the criteria as approved in 32<sup>nd</sup> GST Council and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC as in these cases the error was apparent from records. Hence, these cases were covered by extended scope of ITGRC in 32<sup>nd</sup> GST Council decision and subsequent mechanism/process approved in 8<sup>th</sup> ITGRC.

#### **Category A2 (04 Cases)**

18.2 Subcategory A2 had 04 cases where the fact that the error was not related to **wrong column entry, which was not included in the mechanism specified in 8<sup>th</sup> ITGRC** and case wise details were as under.

i. **M/s AT&S India Limited, GSTIN 29AAECA2930J1ZO, WP No 22368/2019**: The issue was that Taxpayer had filed the TRAN-1 on 11.12.2017 but they did not get the 50% of Capital goods credit for the period April 2017 to June 2017 in their credit ledger as, the Taxpayer had mentioned Zero in column 11 of Table 6 of GST TRAN-1 form. The committee observed that they should have mentioned the credit which was pending to be transitioned and it seemed to be a human error. Therefore, the Committee observed that the case was not as per the mechanism/process approved in 8<sup>th</sup> ITGRC for non-technical cases.

ii. **M/s Yokogawa Inida Ltd. GSTIN 29AAACY0840P1ZV WP 15854/2019**: The issue was that the assessee had filed form GST TRAN-1 on 12.12.2017 i.e. before due date but the credit relating to the closing balance of Cenvat credit of Rs. 4,31,32,066/- in their ER-1 and ST-3 returns last filed were not transferred to their ledger. Under the column "Cenvat Credit admissible as ITC" **they had failed to indicate the amount of credit to be transitioned, due to which the credit pertaining to their closing balance was not credited to their electronic credit ledger.** Taxpayer had tried to rectify the error by attempting to revise the TRAN-1 filed before 28.12.2017 but all their all attempts got unsuccessful.



Taxpayer was seeking opportunity to revise the TRAN-1 already filed. In this case also, the Committee observed that there seemed to be human error in not claiming the credit and the case was not as per the mechanism/process approved in 8<sup>th</sup> ITGRC for non-technical cases.

- iii. **M/s Horology Impex Co. GSTIN 33AAHFH2933G1ZN, W.P. No. 34089/2018**: Taxpayer filed TRAN-1 on 19.12.2017 availing credit of Rs. 81,93,837/- under 7A stock with documents head of TRAN-1. Taxpayer has also shown stock of value of Rs 12,43,13,920/- under 7B Stock without documents in TRAN-1. They had further, stated that they were entitled for a transitional credit of Rs. 62.29 Lakhs, which was not transferred to their Electronic Credit Ledger since they did not file TRAN-2, by oversight. In view of the fact that there was an oversight of the taxpayer, the Committee observed that the case was not as per the mechanism/process approved in 8<sup>th</sup> ITGRC for non-technical cases
- iv. **M/s Macleods Pharmaceuticals Ltd GSTIN- 02AAACM4100C1ZL, CWP 1551/2018**: Filed TRAN 1 on 09.11.2017 but as per taxpayer the CENVAT Credit of 7.51 Cr did not reflect in TRAN-1. It was mentioned in the letter of jurisdictional tax authority letter that GSTN vide mail dated 06.08.2018 had communicated to the Commissionerate that TRAN-1 was successfully submitted on 26.10.2017 and 27.11.2017 but as per logs taxpayer had filed 0 (zero) in the disputed field instead of 7.51 Cr and no logs of error evidencing any technical glitch faced by taxpayer were found. Therefore, the Committee observed that the case was not as per the mechanism/process approved in 8<sup>th</sup> ITGRC for non-technical cases

After the discussion and deliberation committee found that these cases did not seem to be qualified within the parameters recommended for considering reopening of the portal as per extended scope of ITGRC in 32<sup>nd</sup> GST Council and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC.

#### **Category A3 (01 Case)**

18.3 Category A3 had 01 case which was forwarded with no recommendations by the jurisdictional tax authority. The case in this subcategory was also having error which was not related to mechanism/process approved in 8<sup>th</sup> ITGRC and also no recommendation was received from the jurisdictional officer. Hence, the case did not seem to be qualified within the parameters recommended for considering reopening of the portal as per extended scope of ITGRC in 32<sup>nd</sup> GST Council and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC. Hence, it was directed that the case be referred back to the jurisdictional officer to conduct a proper verification and come out with clear recommendation so that the case could be further considered by ITGRC, if required.

#### **Category A4 (05 Cases)**

18.4 The cases mentioned at subcategory A4 were recommended by the jurisdictional tax authority but **Hon'ble High Court order details were neither mentioned nor attached with the recommendation**, hence they did not fulfil the criteria as approved in 32<sup>nd</sup> GST Council. Hence, these cases did not seem to be qualified for the recommendation of considering reopening of the portal as per extended scope of ITGRC in 32<sup>nd</sup> GST Council decision.

#### **Category B, C and D (Cases reported as having other than non-technical issue)**

18.5 Further, Committee discussed cases of category B, C and D in detail and observed that these cases had error/issue other than non-technical ones which was not as per decision of 32<sup>nd</sup> GST Council. Hence, cases at **Category B (07 cases), C (02 cases), D (01 case) (Total 10 cases)** did not appear to be eligible for consideration as part of extended scope of ITGRC and could be considered within normal

scope of ITGRC following the route of Nodal Officer for consideration of ITGRC in view of recommendations of GSTN. Further, many of them have been forwarded without recommendation or not observing the criteria as recommended by 32<sup>nd</sup> GST Council. Therefore-

- i. Cases of, **B2** (03 cases) **and D** (01 cases) **Total 04 cases**, having technical error and/or not fulfilling parameters as recommended by 32<sup>nd</sup> GST Council were considered for forwarding to GSTN for further analysis and placing before the next meeting of ITGRC as per circular 03.04.2018.
- ii. Cases at **Category B3** (04 cases) had been presented in the 1<sup>st</sup> to 8<sup>th</sup> ITGRC and recommended by ITGRC but forwarded with the recommendation of the commissioner. Since these were of technical error nature, hence no further action required.
- iii. Cases at **Category C** (02 cases) had been presented in the 1<sup>st</sup> to 8<sup>th</sup> ITGRC but not recommended by ITGRC and now again forwarded by CGST/SGST tax authorities without recommendation, hence Committee had directed State/CBIC tax authorities to re-examine these cases and forward properly, only if they fulfil the parameters/conditions as laid down in 32<sup>nd</sup> GST Council Meeting.

#### **19. Decision for Agenda 2**

- vi. Allowed reopening of portal for 08 cases of Subcategory A1 (Annexure 5) as per Extended Scope of ITGRC decided in 32<sup>nd</sup> GST Council Meeting and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC.
- vii. Not **to allow** re-opening of portal for Category **A2 (04 cases), A3 (01 case), A4 (05 case) (total 10 cases)** as the criteria's laid down by 32<sup>nd</sup> GST Council Meeting were not fulfilled. However, jurisdictional Commissioners of States/CBIC could resubmit appropriate cases to ITGRC after correcting the deficiencies as discussed or take any other remedial steps as per law.
- viii. Cases of Category **B2 (03 cases) and D (01 cases) (total 04 cases)**, having reported technical error or were not fulfilling parameters as recommended by 32<sup>nd</sup> GST Council were recommended for forwarding to GSTN for further analysis in terms of circular dated 03.04.2018 and placing before the next meeting of ITGRC, if found fit.
- ix. Cases at **Category B3 (04 cases)** had been presented in the 1<sup>st</sup> to 8<sup>th</sup> ITGRC and recommended by ITGRC, hence no action required.
- x. Cases at **Category C** (02 cases) had been presented in the 1<sup>st</sup> to 8<sup>th</sup> ITGRC but not recommended by ITGRC and now again forwarded by CGST/SGST **tax authorities without recommendation**, hence Committee had directed State/CBIC tax authorities to re-examine these cases, if required, and forward, only if they fulfil, the parameters/conditions as decided in 32<sup>nd</sup> GST Council Meeting.

#### **Agenda 3: Cases Received as per Extended Scope of ITGRC in view of 32<sup>nd</sup> GST Council Decision and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC.**

20. The member from Tamil Nadu stated that no case had been considered by the ITGRC in the expanded scope for Non-IT glitch issues in previous Meetings. The intention of the extension of the scope to Non-IT glitches was to avoid unnecessary litigation before the Courts of Law where the taxpayers were getting orders directing the GSTN to open TRAN-1. However, this had not been achieved so far and therefore the following suggestion was made for consideration before the 9<sup>th</sup> ITGRC:

- i. The cases referred by Tamil Nadu which was the very basis for widening the scope of ITGRC may be reconsidered and approved.

- ii. Even after lapse of two years transitional credit issues had not settle down. The taxpayers were filing representations regularly requesting that the clerical error in filing up the TRAN-1 may be considered and they be granted transitional credit in such cases and also many High Courts had ordered that the TRAN-1 portal may be opened up in many such transitional issues. Hence it was suggested that the taxpayers who for any reason could not claim transitional credit, be allowed to file the claim afresh in a new format may be called as TRAN-4 subject to condition that the genuineness of the claim has to be pre-verified by the concerned jurisdictional officer, like if Central Excise, the Central authorities and if VAT and Entry Tax, the State authorities and if it was found to be in order only then such transitional claim be allowed to be available to the Taxpayer.

21. Considering the above submissions and the mechanism/process approved in 8<sup>th</sup> ITGRC was having the provision that ITGRC could revisit the 'Category A' cases identified as non-technical cases placed in Annexure 3 of 6<sup>th</sup> ITGRC and Agenda 3 of the 8<sup>th</sup> ITGRC, taking inputs as required from GSTN. Accordingly, three cases namely M/s. Balu Iron and Steel Company, Coimbatore, M/s. MSR Iron and Steel India Pvt Ltd, Coimbatore and M/s. Ramesh Iron and Steel Company, Coimbatore appeared in subcategory A1 of the Annexure 3 of 6<sup>th</sup> ITGRC were placed before the committee as table agenda. Additionally, the case of M/s Shiv Vanijya was also received just before the scheduled time of the 9<sup>th</sup> ITGRC Meeting and added in the table agenda i.e. Agenda 3 as per following details.

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre
1	Chennai,CGST Mail 31.03.2019	33AAMFB6860B1ZO M/s. Balu Iron and Steel Company, Coimbatore, 21321 to 21323 of 2018 dated 21.08.2018 of Madras High Court	TRAN-1 filed on 28.08.2017. Data relating to input held in stock was wrongly declared in 7(d) instead of 7(a) and hence credit is not transitioned. Nodal Officer in consultation with the GSTN shall take note of the grievances expressed by the petitioner and Grievance Committee to take appropriate decision in the matter expeditiously.	Recommended for reopening of TRAN-1.
2	Chennai,CGST Mail 31.03.2019	33AAGCM0518C1Z4 M/s. MSR Iron and Steel India Pvt Ltd, Coimbatore, 21321 of 2018 dated 21.08.2018 of Madras High Court	TRAN-1 filed on 28.08.2017. Data relating to input held in stock was wrongly declared in 7(d) instead of 7(a) and hence credit is not transitioned. Nodal Officer in consultation with the GSTN shall take note of the grievances expressed by the petitioner and	Recommended for reopening of TRAN-1.

			Grievance Committee to take appropriate decision in the matter expeditiously.	
3	Chennai,CGST Mail 31.03.2019	33AAECR3728H1ZH M/s. Ramesh Iron and Steel Company, Coimbatore., 21321 to 21323 of 2018 dated 21.08.2018 of Madras High Court	TRAN-1 filed on 28.08.2017. Data relating to input held in stock was wrongly declared in 7(d) instead of 7(a) and hence credit is not transitioned., Nodal Officer in consultation with the GSTN shall take note of the grievances expressed by the petitioner and Grievance Committee to take appropriate decision in the matter expeditiously.	Recommended for reopening of TRAN-1.
4	CGST Ranchi	20ABOPA7784J1ZH M/s Shiv Vanijya WP 4540/2018	TRAN-1 filed and Data relating to ITC wrongly declared in 7(a) instead of 7(d). Order: ITGRC to decide the claim of this petitioner on the basis of representation submitted by petitioner.	Recommended for reopening of TRAN-1.

22. Committee had discussed these four cases in view of the discussion held on Agenda 2 above. These four cases were also of non-technical glitch received as per the extended scope of ITGRC decided in 32<sup>nd</sup> GST Council Meeting and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC. It was observed that these cases involved similar nature of error same as discussed in subcategory A1 of Agenda 2 above. These cases were of non-technical error which were having error of entry of credit in wrong column of TRAN-1. They had filed TRAN-1 by due date, having Hon'ble High Court orders and recommendation from jurisdictional tax authority. They were also fulfilled the criteria as approved in 32<sup>nd</sup> GST Council and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC. Therefore, the mechanism specified in 8<sup>th</sup> ITGRC was applicable to them. Hence, these cases seemed to be qualified within the parameters recommended for considering reopening of the portal as per extended scope of ITGRC in 32<sup>nd</sup> GST Council decision and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC.

### **23. Decision for Agenda 3:**

Committee allowed reopening of portal for above 04 cases of Agenda 3 also as per Extended Scope of ITGRC decided in 32<sup>nd</sup> GST Council Meeting and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC.

**Agenda 4: Constitution of Public Grievance Committees (PGC) at local and Commissionerate level:**

24. CEO, GSTN had placed this agenda with the approval of the Committee that as per Hon'ble High Court of Delhi order dated 28.11.2019 in WPC 9575/2017 and CM No 38987/2017 filed by Sales Tax Bar Association (STBA), Constitution of Public Grievance Committees (PGC) at local and Commissionerate level has to be done. Hon'ble High Court had directed to file affidavit in two weeks in this regard. Therefore, it was requested by him that Committee could recommend to forward an Agenda regarding constitution of PGC's before the GST Council.

**25. Decision for Agenda 4:**

Committee discussed the issue and agreed to recommend that GST Policy Wing and GSTN may jointly prepare a suitable agenda and place before the ensuing GST Council to comply the order of Hon'ble Court.

## TRAN 1 Cases sent by Nodal Officers of Centre/States

	Category	Detailed Description	Count of Taxpayer
A1	Processed with error.	The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration were processed with error since the taxpayer had not added them in his registration details.	10
A2	TRAN-1 not attempted as per logs - due to Registration Issue and Return filed after TRAN1 due date.	The taxpayers were not able to migrate due to technical issues. These taxpayers have applied afresh after 27th Dec 2017 and were allotted the same GSTIN as their Provisional ID later.	04
A3	Taxpayer has submitted TRAN1, only Filing needs to be enabled.	Taxpayer has submitted TRAN 1 but not filed with appropriate signature (DSC/EVC). Request for enabling filing with signature as GSTR 3B is not getting filed. This includes cases which are currently in composition or registration is cancelled.	10
A4	Migration User - Got Registration post TRAN-1 end date.	The taxpayer is a migrated taxpayer and has taken registration on 29th September 2018 with effective date of registration as 1st July 2017.	02
B1	As per GST system log, there are no evidences of error or submission/filing of TRAN1.	As per GST System Logs there is no evidence that the taxpayer has tried for Saving / Submitting / Filing TRAN1	20
B2	TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported.	As per GST System Logs, the taxpayer has tried for Saving / Submitting /Filing fresh or Revision and there are no evidences of system errors in the log.	05
B3	TRAN-1Successfully Filed as Per Logs with No Valid Error reported.	The taxpayer has successfully filed TRAN1 and no technical error has been found.	16
B5	TRAN-1 filed once but credit not received.	Cases where the taxpayer has filed TRAN1 once but no credit has been posted. No technical issues has been observed in the logs.	05
	<b>Total</b>		<b>72</b>

**Category A1: Cases where the taxpayer received the error ‘Processed with error. The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration were processed with error since the taxpayer had not added them in his registration details**

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Centre/State	E-Mail ID
1	04AAACV5195J1Z4	VALCO INDUSTRIES LIMITED	Chandigarh	Public Limited Company	Kumar Gaurav Dhawan, Additonal Commissioner, CGST Commissionerate, Chandigarh	Centre	Letter
2	06AADFF8926D1ZJ	FIVE STAR ENGINEERING SERVICE	Haryana	Partnership	Nodal Officer IT issues, Haryana	State	gsttihry@gmail.com
3	29AAECM6862D1ZA	MENZIES AVIATION BOBBA (BANGALORE) PRIVATE LIMITED	Karnataka	Private Limited Company	Shri Suresh Kumar, Principal Commissioner of Central Tax, Bengaluru North Commissionerate, Bangalore	Centre	commr-cexblr4@nic.in
4	27AAAFF8495N1ZP	FIBER OPTIC INK	Maharashtra	Partnership	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner State Government, Mumbai	State	gstit.state@mahagst.gov.in
5	27AAACR5043H1ZI	RAMPRA STEEL INDUSTRIES	Maharashtra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
6	27AABCP8750G1Z9	PREM POWER CONSTRUCTION	Maharashtra	Private Limited Company	Sanjay Rathi, Commissioner,	Centre	Letter

		TION PRIVATE LIMITED.					
7	27AAACL43 78F1ZG	LAMIFABS & PAPERS PRIVATE LIMITED	Maharas htra	Private Limited Company	K. V. S. Singh, Commissioner, CGST Commissionerat e, Aurangabad	Centr e	Letter
8	07AAACV9 890N1ZG	VANSH ELECTROM ECHANICA L DEVICES PRIVATE LIMITED	New Delhi	Private Limited Company	Ravindra Singh, Assistant Commissioner, CGST Commissionerat e, New Delhi	Centr e	ccu- cexdel@nic.in
9	08AANCS65 00K1Z1	SIDDHI VINAYAK CHEMEX INDIA PRIVATE LIMITED	Rajastha n	Private Limited Company	Raj Kumar, Joint Commissioner (IT), Commercial Taxes Department, Jaipur	State	dc- it@rajasthan.g ov.in
10	<b>**09AAACI 4625C1ZX</b>	<b>ITI LTD (ITI LTD- RAEBARE LI UNIT)</b>	<b>Uttar Pradesh</b>	<b>Public Limited Compan y</b>	<b>K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru</b>	<b>State</b>	<b>ctdgstit.grieva nce@ka.gov.i n</b>

**\*\*Received from Nodal Officer (Comm. Taxes), Bengaluru but unit is located in Lucknow Commissionerate.**



**Category A2:** TRAN 1 not attempted as per logs - due to Registration Issue and Return filed after TRAN1 due date :The taxpayers **were not able to migrate due to technical issues**. These taxpayers have applied fresh after 27<sup>th</sup> Dec 2017 and were allotted the same migrated/Provisional GSTIN.

S. No .	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Centre/State	E-Mail ID
11	07AAICM7866P2ZG	MIX INDIA BULK HANDLING PRIVATE LIMITED	Delhi	Private Limited Company	Superintendent, Tech GST-Okhla, Delhi-South	Centre	gstokhla@gmail.com
12	07AABCI8325A1ZZ	M/s IRVINE TECHNOLOGIES PVT LTD	Delhi	Private Limited Company	Sh. Nagendra Yadav, Joint Commissioner, Central Government, New Delhi	Centre	ccu-cexdel@nic.in
13	24AFIPM3663A1ZS	INDRANIBEN PANIRBHAI MUDALIAR	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Government, Ahmedabad, Gujarat	State	jcegov-ct@gujarat.gov.in
14	33AADCR8355H1Z9	EXXARO TILES PRIVATE LIMITED	Tamil Nadu	Private Limited Company	K. M. Ravichandaran, Commissioner, CGST & Central Excise Commissionerate, Chennai South	Centre	comp.chennainorth@gov.in

**Category A3: Cases where the Taxpayer has submitted TRAN1, only Filing needs to be enabled: Taxpayer has submitted TRAN 1 but not filed with appropriate signature (DSC/EVC). Request for enabling filing with signature as GSTR 3B is not getting filed. This includes cases which are currently in composition or registration is cancelled.**

S. N o.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitut ion of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
15	24ARVPD0678F1ZO	PRITESH KUMAR MAHENDRA BHAI DAVE (SHAKTI STUDIO)	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Government, Gujarat	State	jcegov-ct@gujarat.gov.in
16	24AAWFS9686G1Z8	S. S. TRADERS	Gujarat	Partnership	M. S. Jani, Deputy Commissioner of State Tax, Rajkot	State	dc22-ct@gujarat.gov.in
17	24AKAPM8427H1Z7	VIJAYBHAI KANHAIYALAL MISTRY (MEENURAJ SOFA LINING)	Gujarat	Proprietorship	Kamleshkumar L. Hadula, Deputy Commissioner Of State Tax, Ahmedabad	State	dc5-ahd2-gstn@gujarat.gov.in
18	29BJMPA1983Q1ZG	ASHOK KUMAR (HEERA ELECTRICALS & HARDWARE)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
19	23CMFPK1594N1ZP	MANISH KUMAR KOTHARI (PERFECT PIPE EVAM FITTING)	Madhya Pradesh	Proprietorship	Neerav Kumar Mallick, Commissioner, CGST & Central Excise Commissionerate, Indore, Madhya Pradesh	Centre	ashokbhandari04@gmail.com
20	27AXIPS2431E1ZJ	FOUZAN MOHAMMED SIDDIQUE	Maharashtra	Self Employed	Miss Kalyaneshwari Patil, Deputy Commissioner	State	gstt.state@mahagst.gov.in

					of State Tax, Mumbai		
21	33AAEFJ221 5L1ZM	JEGADEESA N COMPUTER CENTR	Tamil Nadu	Partnersh ip	S. Ramaswamy, Joint Commissioner, Centre Government, Tamilnadu	State	jccs@ctd.tn.gov.in
22	09AATFS93 68L1ZX	SHANTI AGENCIES	Uttar Pradesh	Partnersh ip	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu- up@nic.in
23	09AICPV082 6D1ZD	HIMANI TRADERS (VINIT)	Uttar Pradesh	Proprieto rship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
24	19AADFH27 19J1ZA	HAIT INDUSTRIES	West Bengal	Partnersh ip	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@ wbcomtax.gov. in

**Category A4 : Cases where the taxpayer received the error Migration User – ‘Got New Registration post TRAN-1 end date’.**

<b>S. N o.</b>	<b>GSTIN/ Provisional Id</b>	<b>Legal Name (Name reported by the Nodal Officer is in brackets)</b>	<b>State</b>	<b>Constitut ion of business</b>	<b>Nodal Officer / Jurisdiction Name</b>	<b>Cent re/St ate</b>	<b>E-Mail ID</b>
25	13AAACI9321H1ZV	INFINITY INFOMATIC PRIVATE LIMITED	Nagaland	Private Limited Company	Wochamo Odyuo, Addl. Commissioner of Taxes, Dimapur, Nagaland	State	wochamo@rediffmail.com
26	33AABCH5055Q1ZB	Heurtey Petrochem India Private Limited	Tamil Nadu	Private Limited Company	S. Ramasamy, Joint Commissioner of State Tax, Tamilnadu	State	jccs@ctd.tn.gov.in

**Category B1: Cases in which as per GST system log, there are no evidences of error or submission/filing of TRAN1. As per GST System Logs, the taxpayer has neither tried for Saving / Submitting or Filing TRAN1.**

<b>S. N o.</b>	<b>GSTIN/ Provisional Id</b>	<b>Legal Name (Name reported by the Nodal Officer is in brackets)</b>	<b>State</b>	<b>Constituti on of business</b>	<b>Nodal Officer / Jurisdiction Name</b>	<b>Cent re/St ate</b>	<b>E-Mail ID</b>
27	10CAGPS4523Q1ZF	PRITI SINGH (SHIVANSH ENTERPRIS ES)	Bihar	Proprietors hip	Mukesh Kumar, Assistant Commissioner State-Tax, Patna	State	mukesh.kumar1982@gov.in
28	10AALFG3083A1Z1	GARDENIA NEWTECH DEVELOPE RS LLP	Bihar	Limited Liability Partnership	Nitin Anand, Commissioner, CGST & Central Excise Commissionera te, Ranchi Zone, Patna	Centr e	nitinanand.irs@gov.in
29	10AABCI9694J1ZB	IMPERIAL AGRO PRIVATE LIMITED	Bihar	Private Limited Company	Sh. Nitin Anand, Commissioner, CGST & Central Excise Commissionera te, Patna	Centr e	nitinanand.irs@gov.in
30	04ADEPN7409H1ZN	LAKSHMI NARYAN (SURYA TYRES & TRADERS)	Chandigar h	Proprietors hip	R. L. CHUGH, Proper Officer, Ward-2, Chandigarh	State	etosalestaxward2@gmail.com
31	07AAKFD6795M1ZM	DEVRAJ RANGWAL A IMPEX LLP	Delhi	Limited Liability Partnership	Prashant Kumar Prasad, GSTO, Government of NCT of Delhi, Department of Trade & Taxes Delhi	State	pk.prasad70@gov.in
32	24AASCS6611A1ZJ	SHREE CHANDRA VATI ALUMSTO	Gujarat	Private Limited Company	Smt. Stela Christian, Deputy Commissioner	State	dc7-gnr-gstn@gujarat.gov.in

		DOORS PRIVATE LIMITED			of State Tax, Gandhinagar		
33	24AADCG434 5E1ZZ	FREUDENB ERG GALA HOUSEHOL D PRODUCT PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov- ct@gujarat. gov.in
34	24ADIPK1749 D1ZT	VIJAYKUM AR KANANI	Gujarat	Proprietors hip	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov- ct@gujarat. gov.in
35	29AACCB535 1J1ZK	BASAI STEELS AND POWER PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sa gar@ka.gov. in
36	27AGWPK369 8Q1Z0	BALEWADI TECHPARK PVT.LTD (NAVJEETS INGH MANMOHA NSINGH KOCHHAR) (UTTAM CATERERS)	Maharash ra	N/A	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner State Government,M umbai	State	gstit.state@ mahagst.gov .in
37	27AADCV235 6E1ZF	VINAYAKA SEEDS PRIVATE LIMITED	Maharash ra	Private Limited Company	D. P. S. Kushwah, Additional Commissioner, CGST & Central Excise Commissionera te, Nagpur	Centr e	Letter
38	27BKTPS9058 Q1ZN	ADARSH HARDWAR E STORES	Maharash ra	Proprietors hip	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@ mahagst.gov .in

39	27AACCB5957A1ZV	BURO SYS FURNITURE PRIVATE LIMITED	Maharashtra	Private Limited Company	Vipul Gupta, Joint Commissioner, CGST & Central Excise Commissionerate, Churchgate, Mumbai	Centre	Letter
40	27AAGCP0376D1ZK	PRL INFRACON STRUCTURES AND DEVELOPERS PRIVATE LIMITED	Maharashtra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@mahagst.gov.in
41	27AAACZ0929J1Z4	ZAWARE CREATIVE ENTERPRISES PRIVATE LIMITED	Maharashtra	Private Limited Company	Vandana K. Jain, Commissioner, CGST Commissionerate, Pune	Centre	santosh.vatsa@nic.in
42	21AAAFV6943P1ZS	VIJAYA AUTO SALES	Odisha	Partnership	Sri J. Sateesh Chandar, Joint Commissioner, CGST & Central Excise Commissionerate, Bhubaneswar	Centre	sateesh.chandardar@gov.in
43	21AADFV2201R1ZA	VIJAY MOTORS	Odisha	Partnership	Sri J. Sateesh Chandar, Joint Commissioner, CGST & Central Excise Commissionerate, Bhubaneswar	Centre	sateesh.chandardar@gov.in
44	33AWJPS2919K1Z5	Sri amman steel (VELLAICHAMY SANGAIAH)	Tamil Nadu	Proprietorship	S. Ramaswamy, Joint Commissioner, Tamilnadu	State	jccs@ctd.tn.gov.in
45	09ACWPA0115G1ZV	PAWAN KUMAR AGARWAL	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.),	State	ctithqlu-up@nic.in

					Commercial Taxes, Head Quarter, Lucknow		
46	05ABOPD315 3E1Z2	M/S SIMPLEX CONTROL EQUIPMEN TS COMPANY	Uttarakha nd	Proprietors hip	Anurag Mishra, Deputy Commissioner of State Taxes, Uttarakhand	State	anuragmishr a75@gmail. com



**Category B2: Cases where TRAN 1 Fresh/Revision Attempted with No error or No valid error reported: As per GST System Logs, the taxpayer has tried for Saving / Submitting/Filing Revision and there are no evidences of system errors in the log.**

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Centre/State	E-Mail ID
47	30AABCB8394G1ZS	BAGH BAHAR APPLIANCE S PRIVATE LIMITED	Goa	Private Limited Company	Shri K. Anpazhakan, Commissioner, CGST Commissionerate, Goa	Centre	santosh.vatsa@nic.in
48	27AABCV5773H1Z0	VISHWAKARMA ALUMINIUM HOUSE PRIVATE LIMITED	Maharashtra	Private Limited Company	Shri P. H. Lal, Assistant Commissioner, CGST Commissionerate, Mumbai West	Centre	div7tech.cgstmw@gmail.com
49	27BLUPS1283H1ZG	LOKESH SHAH (SHASHI ENTERPRISE)	Maharashtra	Proprietorship	Amit Kumar Sharma, Deputy Commissioner, Central Government, Mumbai	Centre	amit.irs@gov.in
50	27AACFM2148K1Z8	MOTICHAND RAOJI GANDHI	Maharashtra	Partnership	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.state@mahagst.gov.in
51	09AAACS4457Q1ZO	Vodafone Idea Limited (VODAFONE MOBILE SERVICES LIMITED)	Uttar Pradesh	Public Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu-up@nic.in

**Category B3: Cases where the taxpayer has Successfully Filed TRAN-1 as Per Logs with No Valid Error reported: The taxpayer has successfully filed TRAN1 and no technical errors has been found.**

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Centre/State	E-Mail ID
52	07AABCM9244N1Z0	CERA SANITARY WARE LIMITED	Delhi	Public Limited Company	Assistant Commissioner, O/o the Principal Chief Commissioner, CGST & CX, Delhi Zone	Centre	ccu-cexdel@nic.in
53	07AABCT2439G2ZG	M/s TOPSEL PRIVATE LIMITED	Delhi	Private Limited Company	Assistant Commissioner, O/o the Principal Chief Commissioner, CGST & CX, Delhi Zone	Centre	ccu-cexdel@nic.in
54	24AANFG1056H1ZJ	GAYATRI ELECTRONICS	Gujarat	Partnership	S. M. Saxena, Joint Commissioner, State Government, Ahmedabad, Gujarat	State	jcegov-ct@gujarat.gov.in
55	01AABCM9244N1ZC	CERA SANITARY WARE LIMITED	Jammu & Kashmir	Public Limited Company	Sandeep Kumar, Programmer, Coordinator Jammu Division, State Admin GST, STC, J&K GST, Nodal Officer GST/BAS	State	sandeep.prog123@gmail.com
56	29BBWPM4835P1ZG	FAKRUDDIN SAB MAHABOOB BASHA (HINDUSTAN)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial	State	basavaraj.sagar@ka.gov.in

		N PLYWOOD AND HARDWAR ES)			Taxes, Bengaluru		
57	27CMYPS868 4J1ZL	SHABNAM BANO SHAMSHA D ALI SHAIKH (ALI TRADERS)	Maharas htra	Proprietor ship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@ mahagst.gov .in
58	27AABCF253 3P1ZF	FRIZO INDIA PRIVATE LIMITED	Maharas htra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@ mahagst.gov .in
59	27AAHFK046 1E1ZM	KAMDHEN U BUILDER & DEVELOPE RS	Maharas htra	Partnershi p	Sanjay Mahendru, Commissioner, CGST Commissionerat e, Belapur Navi Mumbai	Centr e	Mahendra.P atil@icegate .gov.in
60	27AADCS922 1P1ZT	M/s SSB Alloys & Steel Pvt. Ltd.	Maharas htra	Private Limited Company	Pritee Chaudhary, Additional Commissioner, CGST Commissionerat e, Mumbai	Centr e	compcexm1 @gmail.com
61	21AABCJ283 5N1ZM	JAI HANUMAN UDYOG LIMITED	Odisha	Public Limited Company	J. Sateesh Chandar, Joint Commissioner, CGST & Central Excise Commissionerat e, Bhubaneswar Zone	Centr e	sateesh.chan dar@gov.in
62	21AAFFM765 3N1ZZ	MANGILAL L RUNGTA	Odisha	Partnershi p	S. S. Bisht, Central Government, Assam	Centr e	Letter
63	21AAEPL842 9N2ZF	VIJAY LAL	Odisha	Proprietor ship	Sri J. Sateesh Chandar, Joint Commissioner,	Centr e	sateesh.chan dar@gov.in

					CGST & Central Excise Commissionerate, Bhubaneswar		
64	33AAKPP1874B1ZV	DEJUSHETTY PADMANABHAN (PADMANABHAN DEJUSHETTY)	Tamil Nadu	Proprietorship	K. M. Ravichandaran, Commissioner, CGST & Central Excise Commissionerate, Chennai South	Centre	comp.chennaiorth@gov.in
65	33AAGCA3118E1ZA	ARIHANT BUILD MART PVT. LTD.	Tamil Nadu	Private Limited Company	S. Ramaswamy, Joint Commissioner, Tamilnadu	State	jccs@ctd.tn.gov.in
66	36AAFCK5942D1ZL	KAVERI INFRAPROJECTS PRIVATE LIMITED	Telangana	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centre	cgst.mdlco mmtecomp@gov.in
67	19ANKPP6848C1ZK	MANINDRA PARUI (M M ENTERPRISE)	West Bengal	Proprietorship	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in

**Category B5: Cases where TRAN-1 is filed once but credit not received. In these cases the taxpayer has filed TRAN1 once but no credit has been posted. No technical issues has been observed in the logs.**

S. No.	GSTIN/ Provisional Id	Legal Name	State	Constitution of business	Nodal Officer / Jurisdiction Name	Centre/State	E-Mail ID
68	04AAACH5598K1Z9	M/s HLL LIFECARE LIMITED	Chandigarh	Public Sector Undertaking	Kumar Gaurav Dhawan, Additional Commissioner, CGST Commissionerate, Chandigarh	Centre	Letter
69	30AABFP9573C1ZH	PIONEER ENTERPRISES	Goa	Partnership	Central Government, Goa	Centre	stdiv2@gmail.com
70	24AAACO2313B1ZC	UNIFRAX INDIA PRIVATE LIMITED	Gujarat	Private Limited Company	Sunil Kumar Singh, Commissioner, CGST & C.Ex, Gandhinagar	Centre	commr-cexamd3@nic.in
71	27AAACO0469J1ZC	Okay Paper Products Pvt Ltd (OKAY PAPER PRODUCTS PRIVATE LIMITED)	Maharashtra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
72	09AQVPS0690P1ZM	M/s Firozabad Tent House (GORY SHANKER SHARMA)	Uttar Pradesh	Proprietorship	Vivek Kumar Jain, Joint Commissioner, CGST & Central Excise Commissionerate, Lucknow	Centre	ccu-cexlko@nic.in

## Annexure 2

### TRAN-1 Writ Petition Cases

Category No.	Category	Detailed Description	Count of Taxpayer
A-1	Processed with error	Cases where the taxpayer received the error 'Processed with error.' As per GST system logs the taxpayer has attempted to submit first time/fresh or revise TRAN1 but could not file because of errors.	5
A-2	Cases where TRAN-1 not attempted as per logs due to Registration Issue and Return filed after TRAN1 due date	The tax payer was not able to migrate due to technical issues. These tax payers have applied afresh after 27 <sup>th</sup> December, 2017 and were allotted the same GSTIN as their provisional ID later.	1
B-1	As per GST system log, there are no evidences of error or submission/filing of TRAN1.	As per GST system log, there are no evidences of error or submission/filing of TRAN1.	13
B-2	TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported.	TRAN-1 Fresh/Revision Attempted with No error or No valid error reported	2
B-3	TRAN-1 Successfully Filed as Per Logs with no valid error reported	The taxpayer has successfully filed TRAN-1 and no technical errors has been found. Also no issue were found while posting of credit in the electronic credit ledger	1
Other Category	<b>Vishvakarma Paper and Boards Ltd.</b> GSTIN 05AACCV8073F1ZA,	Contempt Petition No. 584 of 2019, in Uttarakhand HC	1
	<b>Total</b>		<b>23</b>

**Category A1: Cases where the taxpayer received the error 'Processed with error.' As per GST system logs the taxpayer has attempted to submit first time/fresh or revise TRAN-1 but could not file because of errors.**

**1. Writ Tax 401/2019-Vin Petro Chem Pvt. Ltd. v. UOI & Ors**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
09AABCV8382Q1ZC	Uttar Pradesh	Private Limited Company

**Issue:-** The Petitioner tried to upload TRAN-1 on last date i.e. 27.12.2017 but the same was not accepted by the portal due to technical glitch.

**Status:-** GSTN is a party in this matter. GSTN had only received a copy of order dated 30.03.2019 from the Joint Commissioner (I.T.), Commercial Taxes Head Quarters, Lucknow vide their e-mail dated 04.04.2019. Copy of the Writ Petition was received by GSTN on 18.09.2019 from Joint Commissioner (I.T.), Commercial Taxes, Head Quarters, Lucknow. The Hon'ble High Court vide order dated 30.03.2019 directed the Respondents to reopen the portal within two weeks from the date of order. The matter is pending before the Hon'ble High Court of Uttar Pradesh at Allahabad. Next date of hearing has not been updated on the Court's website.

**Note: This case was included in 8<sup>th</sup> ITGRC agenda, however, due to non-mention of specific problem faced by the Petitioner in absence of writ petition, this case was withdrawn from the 8<sup>th</sup> ITGRC meeting. Upon receipt of the copy of writ petition the issue was again examined and investigated in view of averments made in the writ petition.**

**2. Writ Tax 15717 / 2019 M/s I. T. I. Limited V/s UOI and Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
09AAACI4625C3ZV	Uttar Pradesh	Public Sector Undertaking

**Issue: -** The petitioner attempted to file TRAN-1 and claim credit several times in the month of December 2017, but the petitioner failed every time he attempted to select the TRAN-1 tab, as an error cropped up. The petitioner does not have any screenshot to demonstrate several attempts made by it. Subsequently, the Petitioner tried again to submit GST TRAN-1 on the last date i.e. 27.12.2017. However, it was not accepted by the portal due to technical glitch which continued throughout the day.

**Status:-** Copy of the Writ Petition was received by GSTN on 09.08.2019 from the counsel. GSTN is a party in the matter. Vide email dated 13.08.2019, GSTN informed the status of the case to the Counsel appearing for Respondents. **No effective order in available on court's website.** The matter is pending before the High Court of Uttar Pradesh at Lucknow. Next date of hearing has not been updated on the Court's website.

### 3. W.P. 6682/2019 M/s Fuso Glass India Private Limited V/s UOI and Others

GSTIN/ Provisional ID	State	Constitution of Business
36AABCM9798H1ZT	Telangana	Private Limited Company

**Issue:** The petitioner filed TRAN-1 on 06.11.2017 for its three locations before the last date and claimed an input tax credit of Rs.8,04,170 which was lying to its credit as on 30.06.2017. However, the GST Portal did not accept the same and showed "Validation Error". It showed the causes of validation error as date of birth does not match for authorised signatory, Aadhaar Details does not match and date of birth does not match for promoter. By the time the validation errors were rectified, the due date for filing of TRAN-1 was over.

**Status:-** GSTN is a party in the matter. Vide e-mail dated 01.10.2019 status of the case has been appraised to the Commissioner of Commercial Taxes Telangana, Hyderabad. **No effective order is available on Court's website.** Next date of hearing has also not been updated on Court's website

### 4. W.P. 9833 / 2019- Kottoor Mathew Jose Mathew v. UOI & Ors.

GSTIN/ Provisional ID	State	Constitution of Business
32AEHPM9073L1Z3	Kerala	Proprietorship

**Issue:-** The Petitioner filed TRAN-1. Subsequently the Petitioner tried to revise the same but could not do so on account of technical glitches.

**Status:-** The High Court vide order dated 29.03.2019 ordered respondent no. 6 (Nodal Officer, Office of Commissioner CGST & CE, Thiruvananthapuram) to consider the request of the tax payer in resolving the glitches in GST Portal and pass orders as may be correct both to adhere to time scheduled and /or alternatively provide alternative method to the petitioner for filing return. GSTN is a party in this matter.

**Further investigation by GSTN:-** An email dated 10.7.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 12.7.2019. The Petitioner vide email dated 12.07.2019 provided that they were unable to upload details while filing TRAN-1 due to technical glitches. The Petitioner vide email dated 27.12.2017 has provided the details. On analysis of the details provided, it was found that the taxpayer faced technical errors in saving records. Therefore, the taxpayer should be considered as he has encountered errors while saving the records.



#### 5. W.P. 9886/2019 M/S A. P. Trading Co. v/s UOI and Others

GSTIN/ Provisional ID	State	Constitution of Business
07ABBPS5633F1ZP	Delhi	Proprietorship

**Issue:** The Petitioner repeatedly tried to file TRAN-1 since the TRAN-1 Form was made available on the portal. However, the petitioner could not furnish the details on account of failure of the system to accept the information on the common portal. Every time an attempt was made to save the uploaded data the Petitioner would get logged out from the common portal. The Petitioner made several efforts to log in to the portal repeatedly but it was shown that there was a “Network Error” or the “Site Can’t” be reached.

**Status:** GSTN is a party in this matter. GSTN received advance copy of the Writ Petition from the Petitioners Counsel on 09.09.2019. GSTN has neither received court’s notice nor any intimation from the concerned Commissionerate. **There is no effective order passed by the High Court of Delhi.** The matter is pending and the next date of hearing is 21.11.2019.

**Further Investigation by GSTN:** An email dated 31.10.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 02.11.2019. The Petitioner replied vide email dated 02.11.2019 providing the requested information. On analysis of the details provided by the Taxpayer, it was found that as per the screen shot provided by the taxpayer, he was not able to connect to the GST System to file TRAN-1 and thus the taxpayer was not able to login into GST System to file TRAN-1. Therefore, it may be considered that the taxpayer faced technical issues while logging into GST system.

**Category A-2: Cases where, TRAN-1 not attempted as per logs - due to Registration/Migration Issue and Registration got after TRAN1 due date**

#### 6. W.P. 7454 / 2019 M/S Anupam Motors V/s UOI and Others

GSTIN/ Provisional ID	State	Constitution of Business
08AAUFA1145N1Z1	Rajasthan	Partnership

**Issue:-** The petitioner was unable to file TRAN-1 on GST Portal due to various technical glitches within the stipulated time as envisaged under GST Law.

**Status:-** GSTN is a party in the matter. Vide e-mail 19.07.2019 status of the case has been apprised to the Jodhpur Commissionerate in terms of CBIC’s Circular dated 03.04.2018. The Hon’ble Court vide order dated 30.05.2019, directed the Respondents to provisionally entertain the GST TRAN-1 and other

returns of the petitioner either by way of opening the portal or manually. The matter is pending before the Hon'ble Rajasthan High Court at Jodhpur. Next date of hearing has not been updated on website.

**Category-B1:-** As per GST system log, there are no evidences of error or submission/filing of TRAN1.

**7. W.P. 6460 / 2019 - M/S Kabel Tradelink Pvt Ltd V/s UOI and Other**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
08AADCK5530D1ZU	Rajasthan	Private Limited Company

**Issue:-**The Petitioner could not file TRAN-1 due to technical glitches. No screen shot was taken by the Petitioner of the error.

**Status:-** The abovementioned details have been received from Petitioner's nodal officer. The Writ Petition has not been received by GSTN. Vide email dated 05.09.2019, status of the Case was informed to the Jaipur Commissionerate. The Court vide order dated 14.05.2019 has directed the respondents to provisionally entertain the GST TRAN-1 and other returns of the Petitioner either by way of opening the portal electronically or manually.

**Further investigation by GSTN:-** An email dated 10.7.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 12.7.2019. The Petitioner responded to the said email vide email dated 10.07.2019. The Petitioner has provided that the Petitioner would get logged out automatically without saying data. They received the error "Looks like we are having Server Issues", "Oops! We are unable to process your request.", "System Error occurred". No screen shots were taken by the Petitioner. The Petitioner has also sent letter dated 29.12.2017 to Superintendent, Rajasthan Goods and Services Tax Department.

**8. W.P. 4332/2019-Asian Polymers V/s UOI and Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
07AAKPM6775A1ZL	Delhi	Proprietorship

**Issue:** That the petitioner was continuously trying to upload its claim of input tax form GST TRAN-1 in the month of December. However, the petitioner was not able to do so on account of failure of the system to accept the information on the common portal.

**Status:** GSTN is a party in this matter. GSTN's vide email dated 14.06.2019 apprised the status of case to the GST Delhi North Commissionerate in terms of CBIC's Circular dated 03.04.2018. **No effective order has been passed in this case.** The matter is pending before the Hon'ble Delhi High court and next date of hearing is 21.11.2019.

**Further investigation by GSTN:-** An email dated 27.09.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 01.10.2019. No response was received from the Petitioner.

**9. W.P. 6585 / 2019 - M/s Pawan Steel Tubes V/s UOI and Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
08AABFP4554B1ZJ	Rajasthan	Partnership

**Issue:** The Petitioner has stated at the time of finalization of the audit of the books of accounts, he came to know that the stock statement in form GST TRAN-1 for the un-availed CENVAT credit couldn't be filed due to some technical inadvertent mistakes occurred with the clerical staff in the office of the counsel while uploading the details on common portal. Petitioner further stated that as per provisions contained in rule 117, the petitioner through their consultant tried to upload the information /details on the common portal in form GST TRAN-1 **but due to glitches of IT system** of respondent no 3, the clerical staff couldn't get uploaded the form on common portal of respondent no 3 within time limit up to 27.12.2017. Thereafter, at the time of finalization of the audit of the books of account, this fact came to the knowledge of the petitioner but by that time limitation has been expired.

**Status:** GSTN is a party in this matter. The Hon'ble court vide order dated 01.05.2019 directed the Respondents to provisionally entertain TRAN-1 and other return of the Petitioner either by way of opening the portal or manually. Vide letter dated 11.09.2019 status of the case has been apprised to the Commissioner, Jaipur (Rajasthan). The matter is pending before the High Court of Rajasthan at Jaipur.

**Further Investigation by GSTN:** An email dated 22.08.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 24.08.2019. However, no response was received from the Petitioner.

**10. W.P. 12804 / 2018 - M/s Ajmer Diesels & Tractors V/s UOI and Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
08AACFA0461B1Z7	Rajasthan	Partnership

**Issue:** The petitioner stated that he was trying to carry forward the unavailed CENVAT credit since 25.12.2017 by submitting declaration form GST TRAN-1 but due to system error the required form GST TRAN-1 could not be uploaded. Since, the TRAN-1 is not filed, petitioner is unable to file TRAN-2.

**Status:** GSTN is not a party in this matter. Vide e-mail dated 28.06.2019 GSTN has issued comments apprising the status of case in terms of CBIC's circular dated 03.04.2018. The Hon'ble High Court vide order dated 25.09.2019 directed the Respondents to provisionally entertain TRAN-1 and other return of the Petitioner either by way of opening the portal or manually. The matter is pending before the Hon'ble High Court of Rajasthan at Jodhpur and next date of hearing is 20.11.2019.

**Further Investigation by GSTN:** An email dated 22.08.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 24.08.2019. No response was received from the Petitioner.

**11. W.P. 6528 / 2019 - M/s R.R. MINERAL V/s UOI and Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
08AEIPB4724N1ZC	Rajasthan	Proprietorship

**Issue:** The petitioner through their consultant tried to upload the information /details on the common portal in form GST TRAN-1 but due to glitches of IT system, the clerical staff couldn't upload the form on common portal within time limit up to 27.12.2017. Thereafter, at the time of finalization of the audit of the books of account, this fact came to the knowledge of the petitioner but by that time limitation has been expired.

**Status:** GSTN is a party in this matter. The Hon'ble Court vide order dated 30.04.2019 directed the Respondents to provisionally entertain TRAN-1 and other return of the Petitioner either by way of opening the portal or manually. GSTN vide e-mail dated 10.10.2019 issued comments apprising the status of case to the Commissioner, Jaipur (Rajasthan). The matter is pending before the Hon'ble High Court of Rajasthan at Jaipur and the next date of hearing is not updated on Court's website.

**Further Investigation by GSTN:** An email dated 22.08.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 24.08.2019. No response was received from the Petitioner.

## 12. W.P. 13129 / 2019 - M/S Kalin Engineering Industries V/s UOI and Others

GSTIN/ Provisional ID	State	Constitution of Business
33AAIFK0636N1Z8	Tamil Nadu	Partnership

**Issue:** The petitioner made continuous efforts to upload the GST TRAN-1 for availing the ITC on the closing stock held as on appointed date 30.06.2017. The petitioners filled in all the data offline which was uploaded in GSTN portal. However, when petitioners were trying to submit GST TRAN-1 declaration, they were not able to complete their submission as the GST website was automatically jumping, showing error message and sometime no response. The petitioners were and have been making continuous efforts to submit the TRAN-1 declaration but due to the technical snag in the system, the petitioners were not able to upload the details and submit the TRAN-1 declaration.

**Status:** GSTN is a party in this matter. GSTN vide letter dated 08.07.2019 has issued comments apprising the status of case to the Additional Commissioner, CGST, Tiruchallappalli. The Madurai Bench of the Hon'ble High Court of Madras vide final order dated 03.09.2019 pleased to disposed of the matter with direction to the Joint Commissioner, Trichy to consider the representation dated 01.04.2019 of the petitioner and pass order on its own merits by taking note of technical snags.

**Further Investigation by GSTN:** An email dated 22.08.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 24.08.2019. The petitioner responded vide e-mail dated 30.08.2019 stating that the mistake has happened only due to poor internet connectivity & lack of knowledge about GST roll out. Petitioner stated that he did not expect that this kind of problem would occur, if he failed to file TRAN -1 within the stipulated time. He further stated that he failed to take any screen shot of the Error also.

## 13. W.P. 4691 / 2018 M/S Ambika Industries V/s UOI and Others

GSTIN/ Provisional ID	State	Constitution of Business
08ABFPG4795A1ZS	Rajasthan	Proprietorship

**Issue:** The petitioner tried to carry forward the unveiled CENVAT Credit by submitting declaration FORM TRAN-1 but due to system error, the required FORM TRAN-1 could not be uploaded.

**Status:** GSTN is not a party in this matter. GSTN vide e-mail dated 16.07.2019 issued comments apprising the status of case to the Joint Commissioner (I.T.), Commercial Taxes Department, Rajasthan (Jaipur). The High Court of Rajasthan at Jodhpur vide order dated 09.04.2018 directed the Respondents to provisionally entertain the GST TRAN-1 and other returns of the petitioner either by way of opening the portal or manually. The matter is pending before the court, next date of hearing is 06.12.2019.

**Further Investigation by GSTN:** An email dated 12.09.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 14.09.2019. On 12.09.2019 GSTN has received further request for the clarification from the e-mail ID "ds252320@yahoo.com" regarding name of the case with GSTIN. GSTN has forwarded the requested details again vide e-mail dated 17.09.2019 with request to respond by 19.09.2019. However, no response has been received in this matter.

#### 14. W.P. 4315 / 2019 M/S Shree Motors V/s UOI and Others

GSTIN/ Provisional ID	State	Constitution of Business
08ADYPC1492K2ZZ	Rajasthan	Proprietorship

**Issue:** The petitioner submitted that since GST law was new to the petitioner as well as to other professional and due to various technical glitches/ system errors, petitioner failed to file GST TRAN-1 on the common portal within the time.

**Status:** GSTN is a party in this matter. GSTN vide e-mail dated 05.09.2019 issued comments apprising the status of case to the Jodhpur Commissionerate. The Hon'ble High Court of Rajasthan at Jodhpur vide order dated 27.03.2019 directed the Respondents to provisionally entertain the GST TRAN-1 and other returns of the petitioner either by way of opening the portal or manually. The matter is pending and the next date of hearing is 06.12.2019

**Further Investigation by GSTN:** An email dated 12.09.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 14.09.2019. However, the said information has not been received in this matter.

**15. W.P. 6855 / 2019 PNR Industries Limited V/S UOI and Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
24AAHCP3258P1ZX	Gujarat	Public Limited Company

**Issue:** The petitioner attempted to file FORM GST TRAN-1 on multiple occasions on 27.12.2017. However, there were system problem on the portal which prevented the petitioner from filing its FORM GST TRAN-1 despite multiple attempts. At the same time GST council site was showing the message of "Time limit for filing TRAN-1 extended up to 31st December, 2017". When the petitioner attempted to file on 28.12.2017, the online portal no longer provided the option for filing of the FORM GST TRAN-1. Despite the fact that the message was displayed on GST Council website.

**Status:** GSTN is not a party in this matter. GSTN vide e-mail dated 31.07.2019 issued comments apprising the status of case to the Joint Commissioner, CGST Commissionerate, Surat. The matter is pending before the Hon'ble High Court of Gujarat and the next date of hearing is 27.11.2019. **There is no effective order available on the Court's website.**

**Further Investigation by GSTN:** An email dated 30.10.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
  - ii. Exact technical glitch faced by you while filing TRAN-1
  - iii. Nature of error noticed
  - iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.
- The Petitioner was requested to provide the details by 01.11.2019. However, no response has been received in this matter.

**16. W.P. 6663 / 2019 M/s R. P. Info Systems Limited v/s UOI**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
19AADCRC0949R1ZM	West Bengal	Public Limited Company

**Issue:** The petitioner tried to file GST TRAN-1, however, failed to do so due to a technical glitch wherein upon trying to file GST TRAN-1 an error message was shown reading as "wrong division code" and also mentioning that the jurisdictional office is at Bally-I division, Howrah Commissionerate and not BBD Bag division, Kolkata North Commissionerate.

**Status:** GSTN is not a party in this matter. GSTN vide e-mail dated 14.08.2019 issued comments apprising the status of case to the Legal Section of CGST Commissionerate, Kolkata North South. **There is no effective order available on the website of the Hon'ble High Court of Calcutta.** The next date of hearing is also not updated on Court's website.

**Further Investigation by GSTN:** An email dated 25.09.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 27.09.2019. The Petitioner replied vide email dated 27.09.2019 stating that their counsel attending to petition was on leave and outside Kolkata and on his return after 15<sup>th</sup> October 2019 they would provide the requested details immediately thereafter. However, no further response has been received in this matter.

#### **17. W.P. 8970/ 2019 The Tyre Plaza V/s UOI and Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
07AERPG8790E1Z1	Delhi	Proprietorship

**Issue:** The Petitioner on 26.12.2017 made various attempts to access the common portal in order to submit GST TRAN-1. However, the petitioner could not submit the same due to non-responsive common portal. On 27.12.2017, the petitioner again attempted to file TRAN-1 but due to non-responsive common portal could not file the same and no log could have been created due to inability of the petitioner to access the common portal.

**Status:** GSTN is a party in this matter. The Hon'ble High Court of Delhi disposed off the matter vide Final Order dated 20.08.2019 directing the Responds to enable the Petitioner to refile GST TRAN-1 by way of opening the portal failing which they would accept the GST TRAN-1 filed manually.

**Further Investigation by GSTN:** An email dated 25.09.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 27.09.2019. The Petitioner replied vide email dated 27.09.2019 forwarding the copy of order dated 20.08.2019 stating that they have filed TRAN - 1 in terms of Writ Petition filed before Hon'ble High Court of Delhi allowed vide order dated 20.08.2019. The details requested were not provided.

#### **18. W.P. 11307 / 2019 M/s Vemulapally Bros V/s UOI and Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
36AABFV3565C1ZB	Telangana	Partnership

**Issue:** The petitioner purchased spare parts in the usual course of its business from other states. The petitioner has made a representation dated 21.02.2018 to the Commissioner, CGST stating that the petitioner was unable to file the form TRAN-1 electronically due to technical issues encountered in the GSTN website during the last day of filing.



**Status:** GSTN is a party in this matter. GSTN vide e-mail dated 22.08.2019 issued comments apprising the status of case to the Commissioner, Medchal CGST & CE Commissionerate. The matter is pending before the Hon'ble High Court of Telengana and the next date of hearing is not updated on the Court's website. **There is no effective order available on the Court's website as on date.**

**Further Investigation by GSTN:** An email dated 28.10.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 30.10.2019. However, no response has been received from the Petitioner in this matter.

**19. W.P. 15780 / 2019 M/s Radical Bio Organics Ltd. V/s UOI and Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
36AAECR6026Q1ZV	Telengana	Limited Company

**Issue:** The petitioner had purchased raw extra neutral alcohol / ethyl alcohol and other sprits in the usual course of business from the other states. The petitioner claimed the input of the accumulated credit in GSTR-3B return filed in March 2018. That the Assistant Commissioner, Medhchal Commissionerate had issued an email notice to the petitioner dated 26.08.2018 in which the he sought clarification regarding the difference in the amount as per GSTR-3B and the GSTR-2A return. The petitioner vide letter dated 04.09.2018 represented that the petitioner could not file the TRAN-1 return due to technical glitches during filing TRAN-1. Therefore, petitioner had considered the CENVAT of excise duty and input balance of VAT of Rs. 2,72,33,664/- and Rs. 11,45,759/- respectively and the same was considered in GSTR-3B as ITC in CGST and SGST tax heads.

**Status:** GSTN is a party in this matter. GSTN vide e-mail dated 23.08.2019 issued comments apprising the status of case to the Commissioner, Medchal CGST & CE Commissionerate. The matter is pending before the Hon'ble High Court of Telengana and the next date of hearing is not updated on the Court's website. **There is no effective order available on the Court's website as on date.**

**Further Investigation by GSTN:** An email dated 28.10.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 30.10.2019. The Petitioner replied vide email dated 30.10.2019 that due to busy work involved in Tax audits and Income Tax Returns for the FY 2018-19, they could not share the details. They requested an extension of 7 working days and stated that they would share the relevant information after 31<sup>st</sup> October 2019. However, no further response has been received from the Petitioner in this matter.

**Category B2: Tran-1 Fresh/Revision Attempted with No error or No valid error reported .( Cases in which filing of TRAN 1 were attempted for the first time or revision was attempted, but no error/no valid error reported)**

**20. W.P. 6500/2019- M/s Novelty Gold v. UOI & Ors.**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
21AAMFN0741P1Z4	Orissa	Partnership

**Issues:** The Petitioner could not file GST TRAN-1 after several attempts due to technical problems in common portal. They have last tried on 27.12.2017 to file it but could not file due to technical problem. However, an amount of ITC of VAT credit Rs.20,15,475.00 has been saved.

**Status:** GSTN is a party in this case. GSTN has received the representation of petitioner through the office of the Commissioner of Commercial Taxes & GST, Cuttack along with copy of order dated 29.03.2019. The Hon'ble Court of Orissa vide order dated 29.03.2019 disposed off the matter with a direction to opposite parties specifically Commissioner of Commercial taxes and GST Orissa to dispose off the representation of petitioner on its own merit within a period of four weeks from the date of receipt of certified copy of order.

**Further Investigation by GSTN:** An email dated 25.09.2019 was sent to the Petitioner requesting for the following information:-

This is in reference to the writ petition filed by you for filing of TRAN-1. Please provide us with the following details:

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 27.09.2019. Petitioner replied vide e-mail dated 27.09.2019 forwarding the requested information with screen shot of GST portal.

**21. W.P. 4645 / 2019 M/S Amar Auto Agency V/s UOI and Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
08ABDFA5195N1ZY	Rajasthan	Partnership

**Issue:** The petitioner tried to carry forward the unavailed CENVAT credit and VAT by submitting FORM TRAN-1. The petitioner entered the details as required for submitting TRAN-1 on the website of GST by using login ID and password and save the same for submission but the same was not submitted on the website. On the evening of 27.12.2017 GST council website showed the news that the due date of filing the declaration under FORM TRAN-1 has been extended by 4 days till 31.12.2017. The

petitioner as per the assurance published on the official website of the Respondent, time and again tried to submit GST TRAN-1 on 28.12.2017 as well as 29.12.2017 but to the utter surprised and sock of the petitioner, the TRAN-1 of the petitioner was neither uploaded nor filed on the official website of the Respondents.

**Status:** GSTN is a party. GSTN vide e-mail dated 24.07.2019 issued comments apprising status of the case to the Joint Commissioner (I.T.), Commercial Taxes Department, Rajasthan (Jaipur). The High Court vide order dated 27.03.2019 directed the respondents to provisionally entertain the GST TRAN-1 and other returns of the petitioner either by way of opening the portal or manually. The matter is pending before the Jodhpur Bench of the Hon'ble High Court of Rajasthan and next date of hearing is not available on court's website.

**Further Investigation by GSTN:** An email dated 12.09.2019 was sent to the Petitioner requesting for the following information:-

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 14.09.2019. GSTN has received further request for the clarification from the e-mail ID "ds252320@yahoo.com" regarding name of the case with GST Number. GSTN has forwarded the requested details again vide e-mail dated 17.09.2019 with request to respond by 19.09.2019. However, no response has been received in this matter.

**Category B3: TRAN-1 Successfully Filed as Per Logs with no valid error reported**

## 22. W.P.11761/2019 Chandras Chemical Enterprises Pvt. Ltd. Vs. UOI and Ors.

GSTIN/ Provisional ID	State	Constitution of Business
19AABCC3229K1ZM	West Bengal	Private Limited Company

**Issue:** The petitioner filed and claimed a credit of Rs. 29,47,139/- by filing Form GST TRAN-1. However, it could not claim with respect to some goods in transit in terms of section 140(5) of the CGST Act. It had imported some raw materials and had also filed into-bond bill of entry and ex-bond bill of entry in pre GST regime. However, on scrutiny of consignment notes, the goods could be cleared only during GST regime i.e. after 1st July, 2017 on payment of duties calculated as per ex bond bill of entry. It could not, however, claim transitional credit of CVD & SAD amounting to Rs.25,47,976/- and Rs.9,21,501/- in FORM GST TRAN-1 due to technical error in the GSTN portal because it was repeatedly showing validation error against the aforesaid bill of entries.

**Status:** GSTN is a party in this matter. GSTN vide e-mail dated 01.08.2018 has informed about the status of the case to the Kolkata CGST North South Commissionerate. **There is no effective order available on the Hon'ble High Court's website.** Matter is pending before the Hon'ble High Court of Calcutta and next date is not available on the Court's website.

**Further Investigation by GSTN:** An email dated 09.10.2019 was sent to the Petitioner requesting for the following information:-

This is in reference to the writ petition filed by you for filing of TRAN-1. Please provide us with the following details:

- i. GSTIN
- ii. Exact technical glitch faced by you while filing TRAN-1
- iii. Nature of error noticed
- iv. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 11.10.2019. The **Petitioner replied vide e-mail dated 17.10.2019 stating that they** filed and claimed a credit of Rs. 29,47,139/- by filing Form GST Tran 1 in terms of Section 140(1) of the CGST Act. However, he could not claim credit with respect to some goods in transit in terms of Section 140(5) of the CGST Act. We had imported some raw materials and had also filed Into-Bond Bill of entry and ex-bond Bill of entry in the pre-GST regime. However, on scrutiny of consignment notes, the goods could be cleared only during the GST regime i.e. after 1<sup>st</sup> July'2017 on payment of duties calculated as per Ex bond Bill of Entry. We, however, could not claim transitional credit of CVD & SAD amounting to Rs. 25,47,976/- and Rs. 9,21,501/- in Form GST Tran 1 in terms of Section 140(5) of the CGST Act due to technical error in the GSTN portal because it was repeatedly showing validation error against the aforesaid Bills of Entries. Therefore, the Form GST Tran 1 was filed by only claiming the credit under Section 140(1) of the CGST Act but without claiming the credit under Section 140(5) of the CGST Act. They pointed out they faced Validation error against the Bills of Entries. However, tax payer submitted that there is no Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

#### **Other Category B-Other (O) B-O:**

- 23. M/S Vishvakarma Papers and Boards Ltd.** GSTIN 05AACCV8073F1ZA, Contempt Petition No. 584 of 2019, is required to be consider by the Committee. This case was processed and presented before 6<sup>th</sup> ITGRC meeting under Category "B1" that is the cases where the taxpayer says they received error but as per GST System logs no technical glitches or submission/filing of TRAN-1 etc. found. However, since Contempt Petition has been filed, committee may look into the matter and take appropriate action.

**TRAN 2: Cases sent by Nodal Officers of Centre/States**

	Category	Detailed Description	Count of Taxpayers
<b>A1</b>	TRAN-1 FILED AND ERROR IN TRAN-2.	As per Logs Tran-1 filed successfully. Error recorded in database but no corresponding error reported in logs.	38
<b>A2</b>	TRAN-1 FILED AND TRAN-2 IN SUBMITTED WITH NO ERRORS - TO BE ENABLED FOR FILING.	As per Logs Tran-1 filed successfully. As per logs user neither submitted nor filed the form. No logs of save as well.	02
<b>A3</b>	TRAN-1 APPROVED CASES AND ENABLED FOR FILING OF TRAN-2.	TRAN-1 Approved cases and enabled for filing of TRAN-2.	09
<b>B1</b>	TRAN-1 APPROVED CASE, TRAN-2 FILED SUCCESSFULLY WITHOUT ANY ERROR REPORTED.	Tran-1 approved case. Tran-1 filed, post filing of Tran-1, Tran-2 for respective 6 months has also been filed.	01
<b>B2</b>	TRAN-1 DISAPPROVE CASE, NOT ALLOWED FOR REOPENING FOR TRAN-2.	Tran-1 disapproved case. As per Logs Tran-1 filed successfully Taxpayer was eligible for filing Tran-2 but As per logs user neither submitted nor filed the form. No logs of save as well.	01
<b>B3</b>	TRAN-1 FILED AND TRAN-2 SUCCESSFULLY FILED WITH NO ERRORS.	As per Logs Tran-1 filed successfully. As per logs taxpayer filed Tran-2 without any error.	10
<b>B4</b>	TRAN-1 FILED AND TRAN-2 SUCCESSFULLY FILED WITH NO ERRORS (ITC LEDGER NOT UPDATED).	As per Logs, Tran-1 filed successfully and taxpayer filed Tran-2 without any error. ITC ledger not updated.	02
<b>B5</b>	TRAN-1 FILED AND TRAN-2 NOT ATTEMPTED AND NO ERROR IN LOGS.	As per Logs Tran-1 filed successfully. User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated.	42
<b>B6</b>	TRAN-1 FILED WITH DELARATION IN TABLE 7(a) OR 7(d), TRAN-2 TRIED POST END DATE.	As per Logs Tran-1 filed successfully along with revision. Taxpayer has filed Tran-2 for 3 months then for subsequent period it was tried post last date of Tran-2 i.e. 30/06/2018	03

<b>B7</b>	TRAN-1 FILED WITH NO DECLARATION IN TABLE 7(a) SECTION 7B OR TABLE 7(d) HENCE NOT ELIGIBLE FOR TRAN-2.	As per Logs, Tran-1 Filed With No Declaration In Table 7(a) Section 7B or Table 7(d). Hence Not Eligible For Tran-2.	25
<b>B8</b>	TRAN-1 FILED, ELIGIBLE FOR TRAN-2 BUT THERE ARE NO EVIDENCES OF ERROR OR SUBMISSION/FILING OF TRAN-2.	As per log Tran-1 Filed, Eligible For Tran-2 But There are No Evidences Of Error Or Submission/Filing Of Tran-2. No logs of save as well.	05
<b>B9</b>	TRAN-1 FILED, ELIGIBLE FOR TRAN-2. TRAN-2 FRESH/REVISION ATTEMPTED WITH NO ERROR OR NO VALID ERROR REPORTED.	As per Logs Tran-1 filed successfully. Eligible for Tran-2. Tran-2 fresh/revision attempted with no error or no valid error reported in logs.	01
<b>B10</b>	TRAN-1 NOT FILED HENCE NOT ELIGIBLE FOR FILING TRAN-2.	As per logs Tran-1 attempted, error reported related to invalid registration gets corrected and save attempt got processed but filing not attempted of Tran-1. As taxpayer has not filed Tran-1 hence, not eligible for filing of Tran-2	01
<b>B11</b>	TRAN-2 FRESH/REVISION ATTEMPTED WITH NO ERROR OR NO VALID ERROR REPORTED.	As per Logs Tran-1 filed successfully. Tran-2 fresh/revision attempted with no error or no valid error reported.	01
<b>B12</b>	MISTAKE BY TAXPAYER	Cases where the Taxpayers have admitted to have made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN 2. Since the admitted mistakes/errors are apparent from the perusal of the details of reported cases no technical analysis has been done in these cases as it is not required.	25
	<b>Total</b>		<b>166</b>

**CATEGORY A1: TRAN-1 FILED AND ERROR IN TRAN-2: As per Logs Tran-1 filed successfully. Error recorded in database but no corresponding error reported in logs.**

<b>S. No .</b>	<b>GSTIN/ Provisional Id</b>	<b>Legal Name (Name reported by the Nodal Officer is in brackets)</b>	<b>State</b>	<b>Constitution of business</b>	<b>Nodal Officer / Jurisdiction Name</b>	<b>Centre/State</b>	<b>E-Mail ID</b>
1	10ACAPL9370N1ZH	ANAND KUMAR LOHIA	Bihar	Proprietorship	Sh. Nitin Anand, Commissioner, CGST & Central Excise Commissionerate, Patna	Centre	nitinanand.irs@gov.in
2	22AADCT5177B2ZN	TOUCHSTONE TELESERVICES PRIVATE LIMITED	Chhattisgarh	Private Limited Company	Deepak Giri, Deputy Commissioner, State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
3	07AAEPK4924D1Z0	LEKH RAJ KHURANA	Delhi	Proprietorship	Prashant Kumar Prasad, Nodal Officer-II, Trade & Taxes Department, Govt. of NCT of Delhi	State	pk.prasad70@gov.in
4	07AAAPK5454A1Z7	KULDEEP KHERA	Delhi	Proprietorship	Prashant Kumar Prasad, Nodal Officer-II, Trade & Taxes Department, Govt. of NCT of Delhi	State	pk.prasad70@gov.in
5	07AAMPB7427L1ZG	INDU BANSAL	Delhi	Proprietorship	Dushyant Kumar, GSTO (GST Cell) Trade & Taxes Department, Government of NCT of Delhi,	State	kuldeep.s71@gov.in

					State Government		
6	07AENPK54 68H1Z2	CHARU KAPOOR	Delhi	Proprietorship	Dushyant Kumar, GSTO (GST Cell) Trade & Taxes Department, Government of NCT of Delhi, State Government	Centre	kuldeep.s71@gov.in
7	07AFVPG86 11D1ZD	RAJ RANI GARG	Delhi	Proprietorship	Kuldeep Singh, Joint Commissioner, State Govt, New Delhi	State	kuldeep.s71@gov.in
8	07AAECA64 21C1Z7	AVS DÉCOR PRIVATE LIMITED	Delhi	Private Limited Company	Dushyant Kumar, GSTO (GST Cell) Trade & Taxes Department, Government of NCT of Delhi, State Government	State	kuldeep.s71@gov.in
9	07APMPK54 50R1Z5	AMIT ENTERPRISES	Delhi	Proprietorship	Assistant Commissioner, Palam Division, CGST Delhi South Commissionerate, New Delhi	Centre	palam.cgstdelouth@gov.in
10	07AABCI55 29C1ZV	IKON RETAIL PVT. LTD.	Delhi	Private Limited Company	Rajesh Madan, Assistant Commissioner, Government of NCT of Delhi, Delhi	State	rajesh.madan43@gov.in
11	24AAGFH76 72D1ZF	HEMANT TYRE SHOP	Gujarat	Partnership	S. M. Saxena, Joint Commissioner, State	State	jcegov-ct@gujarat.gov.in



					Government, Gujarat		
12	24AABFC66 04M1ZK	CHOKHAW ALA DISTRIBUT ORS	Gujarat	Partnersh ip	S. M. Saxena, Joint Commissioner, State Government, Gujarat	State	jcegov- ct@gujarat.gov .in
13	24ALQPS41 84C1ZV	JATINBHAI MANHARL AL SHAH	Gujarat	Proprieto rship	S. M. Saxena, Joint Commissioner, State Government, Gujarat	State	jcegov- ct@gujarat.gov .in
14	24AABCJ63 23K1ZN	JIGAR CARS	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Government, Gujarat	State	jcegov- ct@gujarat.gov .in
15	24AACFR17 45B1ZR	RAMESH CORPORAT ION	Gujarat	Partnersh ip	S. M. Saxena, Joint Commissioner, State Government, Gujarat	State	jcegov- ct@gujarat.gov .in
16	24ALGPP62 94E1ZX	MANISHAB EN MAYANKB HAI PATEL (SANTRAM MEDICAK AGENCY)	Gujarat	Proprieto rship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10- ct@gujarat.gov .in
17	06ABIPJ505 1F1ZX	KRISHAN JAIN	Haryana	Proprieto rship	Nodal Officer IT Issues, Haryana	State	gsttihry@gmai l.com
18	29AAJCA71 42F1ZM	OAKNET HEALTHCA RE PRIVATE LIMITED	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar @ka.gov.in

19	29AAJFB10 72G2ZJ	BALAJI STEEL AND PIPES	Karnatak a	Partnersh ip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar @ka.gov.in
20	29AHWPS64 37L1Z5	MEGAWAT TS ELECTRIC (SUCHITRA MAHAVEE RCHAND SHIYAL)	Karnatak a	Proprieto rship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar @ka.gov.in
21	29AADFE36 47C1ZM	EMVOI PHARMA	Karnatak a	Partnersh ip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar @ka.gov.in
22	29APOPP46 42N1Z0	JAIN VIKAS PUSHPA	Karnatak a	Proprieto rship	G. V. Krishna Rao, Principal Commissioner, CGST Commissionerat e, Mysore	Centr e	techhqs- cexmys@gov.i n
23	29AAGFV70 61E1ZY	VIKAS TRADE LINKS	Karnatak a	Partnersh ip	G. Narayanaswamy , Commissioner, CGST Commissionerat e, Bengaluru South	Centr e	commr- cexblr1@nic.in
24	29AAVFS52 00R1ZA	STYLISH LIVING	Karnatak a	Partnersh ip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar @ka.gov.in
25	32BAWPK4 627C1ZQ	MEJO KUMBULU VELIL PUNOOS	Kerala	Proprieto rship	Sunil Kumar V., State Tax Officer, State	State	vksuni.ctd@ke rala.gov.in

					Government, Kerala		
26	27AAACT40 33H1ZK	VERTIV ENERGY PRIVATE LIMITED	Maharas htra	Private Limited Company	Sruti Vijayakumar, Assistant Commissioner, Central Government, Thane	Centr e	sruti.vijayaku mar@gov.in
27	27AACCO21 25P1Z9	ONLY RETAIL PVT LTD	Maharas htra	Private Limited Company	D. N. Shetty, Nodal Officer, CGST Commissionerat e, Mumbai East	Centr e	mumbaieastgst nissues@gmail .com
28	27AABCU07 72F1ZG	BEST UNITED INDIA COMFORTS PRIVATE LIMITED	Maharas htra	Private Limited Company	D. N. Shetty, Nodal Officer, CGST Commissionerat e, Mumbai East	Centr e	mumbaieastgst nissues@gmail .com
29	27AAACH1 671F1ZU	INTERVET INDIA PRIVATE LIMITED	Maharas htra	Private Limited Company	Miss Kalyanehsuari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@ma hagst.gov.in
30	27AAJCA00 72C1Z5	WIPRO ENTERPRIS ES PVT LTD	Maharas htra	Private Limited Company	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstit.state@ma hagst.gov.in
31	27AAKFS78 47P1Z4	SURESH BROS	Maharas htra	Partnersh ip	Miss Kalyanehsuari Patil, Deputy Commissioner of State Tax, State	State	gstit.state@ma hagst.gov.in

					Government, Maharashtra		
32	27AABFM6 144J1Z7	MUKUNDR AI BROS	Maharas htra	Partnersh ip	Miss Kalyanehsuari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@ma hagst.gov.in
33	27ABKPB09 46P1ZC	TRIMURTI DYES AND CHEMICAL S (ANAND SHAMRAO BADAMIKA R)	Maharas htra	Proprieto rship	Vandana K. Jain, Commissioner, CGST Commissionerat e, Pune	Centr e	santosh.vatsa @nic.in
34	03ABAFA05 35B1ZI	ARORA INTERNATI ONAL	Punjab	Partnersh ip	Pawan Garg, State Government, Punjab	State	aetcgstpb@gm ail.com
35	03AAICP098 7G1ZD	PHILIPS LIGHTING INDIA LTD (SIGNIFY INNOVATI ONS INDIA LIMITED)	Punjab	Public Limited Company	Pawan Garg, State Government, Punjab	State	aetcgstpb@gm ail.com
36	33CBOPS83 57K1ZT	GYANCHA ND JAIN SUNIKUMA R JAIN	Tamil Nadu	Proprieto rship	S. Ramasamy, Joint Commissioner of State Tax, Tamilnadu	State	jccs@ctd.tn.go v.in
37	19AAHCM0 651P1Z0	SASTASUN DAR HEALTHBU DDY LIMITED	West Bengal	Public Limited Company	Ananth Kumar Sarkar, Central Government, Kolkata South	Centr e	kolsouth.gst@ gov.in
38	19AAGFK72 03B1ZO	KALYANI BROTHERS	West Bengal	Partnersh ip	Sima Sarkar, Senior Joint Commissioner, Commercial	State	sima.sarkar@ wbcomtax.gov. in

					Taxes, West Bengal		
--	--	--	--	--	--------------------	--	--

**CATEGORY A2: TRAN-1 FILED AND TRAN-2 IN SUBMITTED WITH NO ERRORS - TO BE ENABLED FOR FILING:** As per Logs Tran-1 filed successfully. As per logs User neither submitted nor filed the form. No logs of save as well.

S. No .	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitut ion of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
39	07AABCT2439G2ZG	M/S TOPSEL PRIVATE LIMITED	Delhi	Private Limited Company	Assistant Commissioner, O/o the Principal Chief Commissioner, CGST & CX, Delhi Zone	Centr e	ccu-cexdel@nic.in
40	01AFQPS7260F1ZB	VIKRAM SHARMA (M/S VEE KAY ELECTRONICS)	Jammu & Kashmir	Proprietorship	Sandeep Kumar, Programmer, Coordinator Jammu Division, State Admin GST, STC, J&K GST, Nodal Officer GST/BAS	State	sandeep.prog123@gmail.com

**CATEGORY A3: TRAN-1 APPROVED CASES AND ENABLED FOR FILING OF TRAN-2.**

<b>S. No .</b>	<b>GSTIN/ Provisional Id</b>	<b>Legal Name (Name reported by the Nodal Officer is in brackets)</b>	<b>State</b>	<b>Constitut ion of business</b>	<b>Nodal Officer / Jurisdiction Name</b>	<b>Cent re/St ate</b>	<b>E-Mail ID</b>
41	22AAACI6561R1Z7	IFB INDUSTRIES LTD	Chhattisgarh	Public Limited Company	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
42	07AAAFP0001A1ZE	BATRA ART PRESS	Delhi	Partnership	Sidharth Goyal, Assistant Commissioner, Central Government	Centre	ccu-cexdel@nic.in
43	29AADCN2396L1ZW	NICHE BEAUTE SOLUTIONS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
44	27AABFS3031N1Z5	SHARAD BHAI J SHAH	Maharashtra	Partnership	Pritee Chaudhary, Central govt, Maharashtra	Centre	pritee.chaudhary@gov.in
45	27AACPG5090Q1ZA	ABDUL AZIZ GIGANI	Maharashtra	Proprietorship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
46	27AAACO5172E1ZL	ARYA OMNITALK WIRELESS SOLUTIONS PRIVATE LIMITED	Maharashtra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in

47	03AAEFS745 2C1ZI	SURINDER ARORA ENTERPRIS ES	Punjab	Partnersh ip	Pawan Garg, Deputy Commissioner of State Tax, State Government, Punjab	State	aetcgstpb@gm ail.com
48	33AAACL762 4G1ZQ	LANSON MOTORS PRIVATE LTD.	Tamil Nadu	Private Limited Company	K. M. Ravichandran, Commissioner, CGST & Central Excise Commissionerat e, Chennai South	Centr e	comp.chennain orth@gov.in
49	09ACKPC715 9E1ZJ	SUNIL CHANDRA	Uttar Pradesh	Proprieto rship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu- up@nic.in

**CATEGORY B1: TRAN-1 APPROVED CASE, TRAN-2 FILED SUCCESFULLY WITHOUT ANY ERROR REPORTED:** Tran-1 approved case. Tran-1 filed, post filing of Tran-1, Tran-2 for respective 6 months has also been filed.

S. N o.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitut ion of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
50	33AAMCS9 16J1Z1	SANGEETHA MOBILES PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramaswamy, Joint Commissioner, State Government, Tamilnadu	State	jccs@ctd.tn.go v.in

**CATEGORY B2 : TRAN-1 DISAPPROVE CASE, NOT ALLOWED FOR REOPENING FOR TRAN-2:** Tran-1 disapproved case. As per Logs Tran-1 filed successfully Taxpayer was eligible for filing Tran-2 but As per logs User neither submitted nor filed the form. No logs of save as well.

S. N o.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitut ion of business	Nodal Officer / Jurisdiction Name	Centr e/State	E-Mail ID
51	24AABCM9244N1Z4	CERA SANITARYWARE LTD	Gujarat	Public Limited Company	Sh. K. R. Ninama SB, Deputy Commissionere, State Tax, Mahsana, Gujarat	State	jcegov-ct@gujarat.gov.in



**CATEGORY B3: TRAN-1 FILED AND TRAN-2 SUCCESSFULLY FILED WITH NO ERRORS:** As per Logs Tran-1 filed successfully. As per logs taxpayer filed Tran-2 without any error.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Centre/State	E-Mail ID
52	37AAACA5443N1ZH	APOLLO HOSPITALS ENTERPRISE LTD	Andhra Pradesh	Public Limited Company	M. Srihari Rao IRS, Commissioner, Central Government, Andhra Pradesh	Centre	srihari.rao@gov.in
53	07AALFV2738F1ZZ	VIKALP VENTURES	Delhi	Partnership	Dushyant Kumar, GSTO (GST Cell) Trade & Taxes Department, Government of NCT of Delhi, State Government	State	dushyant.kumar43@gov.in
54	07AAECG4937H1ZI	GO PLAST PRIVATE LIMITED	Delhi	Private Limited Company	Dushyant Kumar, GSTO (GST Cell) Trade & Taxes Department, Government of NCT of Delhi, State Government	State	dushyant.kumar43@gov.in
55	07AAAPJ3013E1ZH	SANJAY JAIN	Delhi	Proprietorship	Dushyant Kumar, GSTO (GST Cell) Trade & Taxes Department, Government of NCT of Delhi, State Government	State	dushyant.kumar43@gov.in
56	29AADCP5784E1Z3	PRAVEENS FAB CREATION INDIA PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

57	27AIOPJ5004 B1ZN	JIGNESH SATISH JAIN	Maharashtra	Proprietorship	Miss Kalyanehsvari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@mahagst.gov.in
58	27AAACG441 4B1Z8	GLAXOSMITHKLIN PHARMACEUTICALS LIMITED	Maharashtra	Public Limited Company	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner of State Government, Mumbai	State	gstit.state@mahagst.gov.in
59	27AAACN129 9D1ZK	NEON LABORATORIES LIMITED	Maharashtra	Public Limited Company	D. N. Shetty, Nodal Officer, CGST Commissionerate, Mumbai East	Centre	mumbaieastgstissues@gmail.com
60	27AAAPA954 7L1ZI	SUNDEEP JAGDISHC HANDRA AHUJA	Maharashtra	Proprietorship	Miss Kalyanehsvari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@mahagst.gov.in
61	27AAAFO625 6G1Z8	M/S OSWAL UDHYOG	Maharashtra	Partnership	Miss Kalyanehsvari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@mahagst.gov.in

**CATEGORY B4: TRAN-1 FILED AND TRAN-2 SUCCESSFULLY FILED WITH NO ERRORS (ITC LEDGER NOT UPDATED):** As per Logs, Tran-1 filed successfully and taxpayer filed Tran-2 without any error. ITC ledger not updated.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constituti on of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
62	07ACMFS43 42R1ZC	SCREENO PLAST INDIA	Delhi	Partnershi p	Dushyant Kumar, GSTO (GST Cell) Trade & Taxes Department, Government of NCT of Delhi, State Government	State	dushyant.ku mar43@gov .in
63	24BBRPP77 74F1Z1	SHAHNAW AZ YASIN PENCHI	Gujarat	Proprietors hip	Kamleshkumar L. Hadula, Deputy Commissioner of State Tax, Ahmedabad	State	dc5-ahd2- gstn@gujara t.gov.in

**CATEGORY B5: TRAN-1 FILED AND TRAN-2 NOT ATTEMPTED AND NO ERROR IN LOGS:** As per Logs Tran-1 filed successfully. User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constituti on of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
64	07AAACI42 65L1ZE	INTEX TECHNOLO GIES	Delhi	Public Limited Company	Kuldeep Jakhar Assistant Commissioner CGST, Delhi South Commissioner ate	Centr e	kuldeep.jakh ar@gov.in
65	07AFNPA12 80L1ZF	AGGARWA L PIPES (ATUL AGGARWA L)	Delhi	Proprietors hip	Rajesh Madan, Assistant Commissioner, Government of Nct of Delhi, Delhi	State	rajesh.mada n43@gov.in
66	24AABFN24 19F1ZR	NEPTUNE PLASTIC CORPORAT I (NEPTUNE HOUSE)	Gujarat	Partnershi p	S. M. Saxena, Joint Commissioner, State Government, Gujarat	State	jcegov- ct@gujarat.g ov.in
67	24AACCT60 23B1ZY	TANU MOTORS PRIVATE LIMITED	Gujarat	Private Limited Company	J. A. Khan, Principle Commissioner, CGST & Central Excise Commissioner ate, Gandhinagar	Centr e	commr- cexamd3@n ic.in
68	24AAFFA73 28A1Z0	AALAP ELECTRONI CS	Gujarat	Partnershi p	S. M. Saxena, Joint Commissioner, State	State	jcegov- ct@gujarat.g ov.in

					Government, Gujarat		
69	24AAAHF05 89F1ZL	FALGUN CHANDRA KANT CONTRACT OR HUF.	Gujarat	Hindu Undivided Family	S. M. Saxena, Joint Commissioner, State Government, Gujarat	State	jcegov- ct@gujarat.g ov.in
70	29ADDPR65 38G1Z6	SS SWITCHGE ARS (DUNICHA ND KHITRI RAJA)	Karnatak a	Proprietors hip	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
71	29AABFK61 85F1Z5	KAMADEN U ENTERPRIS ES	Karnatak a	Partnershi p	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
72	29ABMFS58 63N1Z4	SAI HANUMES H TRADING CO	Karnatak a	Partnershi p	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
73	29AAXPA40 71A1ZT	HANUMAN ELECTRICA L (SRINGERI ASWATHN ARAYANA)	Karnatak a	Proprietors hip	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
74	29AADFF99 41N1ZP	FILLS	Karnatak a	Partnershi p	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
75	29AHQPJ08 53R1ZG	PALANIYA PPAN JAYAMARU THAI	Karnatak a	Proprietors hip	Basavaraj K. S., Joint Commissioner of Commercial	State	basavaraj.sa gar@gmail.c om

					Taxes, Karnataka		
76	29AAAFD62 93L1ZZ	DWARAKA DISTRIBUT ORS	Karnatak a	Partnershi p	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
77	29ARHPP21 01P1ZH	MARUDHAI CHETTY PALANIYA PPAN	Karnatak a	Proprietors hip	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
78	29AAGFD30 50M1ZA	DWARAKA DISTRIBUT ORS R	Karnatak a	Partnershi p	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
79	29ADPPL32 71N1ZT	KARPAIAH LAKSHMA NAN	Karnatak a	Proprietors hip	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
80	29AAEFU84 91M1Z8	UDAYAA MARKETIN G	Karnatak a	Partnershi p	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
81	29ALRPS76 84Q1ZG	SUMITRA SHARMA	Karnatak a	Proprietors hip	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sa gar@gmail.c om
82	29AJCPS984 7C1ZR	NEELAM SHARMA	Karnatak a	Proprietors hip	Basavaraj K. S., Joint Commissioner of Commercial	State	basavaraj.sa gar@gmail.c om

					Taxes, Karnataka		
83	29AGHPS50 12K1Z3	ESHWAR CHAND SHARMA	Karnatak a	Proprietors hip	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sagar@gmail.com
84	27AABCF28 75J1ZE	FORGE CAST AND ALLOYS	Maharash tra	Private Limited Company	Vipul Gupta, Central Government, Maharashtra	Centr e	vipul.dce@gov.in
85	27AABCF69 75H1ZA	FASTLINK CONNECTI ONS PVT LTD	Maharash tra	Private Limited Company	Pritee Chaudhary, Central Government, Maharashtra	Centr e	pritee.chaudhary@gov.in
86	27ABFPT88 57N1ZL	SUPER PLYWOOD (VINOD KUMAR TATER)	Maharash tra	Proprietors hip	Sruti Vijayakumar, Assistant Commissioner, Central Government, Thane	Centr e	sruti.vijayakumar@gov.in
87	27AANFS16 57A1Z8	SWISS PARADISE	Maharash tra	Partnershi p	Miss Kalyanehwari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstt.state@mahagst.gov.in
88	27ACKPS99 20K1ZV	PLYWOOD STOCK (PAVANKU MAR BHERULAL SANCHETI)	Maharash tra	Proprietors hip	Miss Kalyanehwari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstt.state@mahagst.gov.in

89	27AMVPP31 40P1Z8	NATIONAL LAMINATE S (BHAGWAT TILAL MEETHALA L PATWARI)	Maharash tra	Proprietors hip	Miss Kalyanehsuari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@ mahagst.gov .in
90	27ABXPH72 42R1ZM	SHOE ARCADE (HARSHA ANIL HUKMANI)	Maharash tra	Proprietors hip	Miss Kalyanehsuari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@ mahagst.gov .in
91	27ABXPM48 87D1ZX	DARAYAS NARIMAN MAROLIA	Maharash tra	Proprietors hip	Miss Kalyanehsuari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@ mahagst.gov .in
92	27AECPK04 09H1ZW	SHREE NATIONAL PLYWOOD	Maharash tra	Proprietors hip	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner of State Government, Mumbai	State	gstit.state@ mahagst.gov .in
93	27AACPD82 16F1Z2	PRITAM PLYWOOD (MANAKLA L BHAWARL ALJI DANGI)	Maharash tra	Proprietors hip	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner of State Government, Mumbai	State	gstit.state@ mahagst.gov .in
94	27AABFB52 99F1ZD	BADAMIKA R AND SONS	Maharash tra	Partnershi p	Vandana K. Jain, Commissioner, CGST	Centr e	santosh.vats a@nic.in



					Commissioner ate, Pune		
95	27AAKFS97 62K1ZC	SUPREME STEEL INDUSTRIE S	Maharash tra	Partnershi p	Miss Kalyanehwari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@ mahagst.gov .in
96	27AEYPG68 71M1ZH	M/S. APG INDUSTRIE S / AMRUT SALES AGENCY (AMRUT PANCHAN GADA)	Maharash tra	Proprietors hip	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@ mahagst.gov .in
97	27AADCS92 21P1ZT	M/S SSB ALLOYS & STEEL PVT. LTD.	Maharash tra	Private Limited Company	Pritee Chaudhary, Additional Commissioner, CGST Commissioner ate, Mumbai	Centr e	compccxm1 @gmail.com
98	33AAHFH29 33G1ZN	HOROLOG Y IMPEX CO	Tamil Nadu	Partnershi p	M. Sreedhar Reddy, Principal Commissioner of Gst & Central Excise, Chennai	Centr e	comp.chenn ainorth@go v.in
99	36AACCN32 49D1ZP	NAYAN HARDWAR E PRIVATE LIMITED	Telangan a	Private Limited Company	Radha Sindhiya Linga, Assistant Commissioner, State Government	State	ac_gstn@tg ct.gov.in
100	36AAECE07 85H1ZL	ETNA HARDWAR E OPC	Telangan a	Private Limited Company	Radha Sindhiya Linga, Assistant	State	ac_gstn@tg ct.gov.in

		PRIVATE LIMITED			Commissioner, State Government		
101	09AAHA7233D1ZR	M/S AGARWAL TRADERS	Uttar Pradesh	Hindu Undivided Family	Vivek Kumar Jain, Joint Commissioner, CGST & Central Excise Commissionerate, Lucknow	Centre	ccu-cexlko@nic.in
102	09AASFA0069R1ZO	ACE ELECTRONICS	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
103	05AAYPK3104B1Z2	M/S ROSHAN TRADER	Uttarakhand	Proprietorship	Anurag Mishra, Deputy Commissioner of State Taxes, Uttarakhand	State	anuragmishra75@gmail.com
104	05ASZPK6578N1ZJ	M/S WHEEL WORLD	Uttarakhand	Proprietorship	Anurag Mishra, Deputy Commissioner of State Taxes, Uttarakhand	State	anuragmishra75@gmail.com
105	19AABCT2439G1ZC	M/S. TOPSEL PVT. LTD	West Bengal	Private Limited Company	Tarun Kumar Majumder, Assistant Commissioner, Central Govt, West Bengal	Centre	<a href="mailto:kolkatanorth.gst@gov.in">kolkatanorth.gst@gov.in</a>

**CATEGORY B6: TRAN-1 FILED WITH DELARATION IN TABLE 7(a) OR 7(d), TRAN-2 TRIED POST END DATE:** As per Logs Tran-1 filed successfully along with revision. Taxpayer has filed Tran-2 for 3 months then for subsequent period it was tried post last date of Tran-2 i.e. 30/06/2018

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Centre/State	E-Mail ID
106	06BDEPS2535J1ZF	SATPAL SONI	Haryana	Proprietorship	Nodal Officer IT Issues Haryana	State	gsttihry@gmail.com
107	03AABFP5813D1ZT	M/S PRABHAT MOTORS	Punjab	Partnership	Sunil Singh Katiyar, Commissioner, Central Government, Ludhiana, Punjab	Centre	sunils.katiyar@gov.in
108	19AAACB2484Q1Z5	BAJAJ ELECTRICALS LTD	West Bengal	Public Limited Company	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumder.ctax@wbcomtax.gov.in

**CATEGORY B7: TRAN-1 FILED WITH NO DECLARATION IN TABLE 7(a) SECTION 7B OR 7(d) HENCE NOT ELIGIBLE FOR TRAN-2:** As per Logs, Tran-1 Filed With No Declaration In Table 7(a) Section 7B or Table 7(d). Hence Not Eligible For Tran-2.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constituti on of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
109	07AANCA41 37E1ZT	ARVIND BEAUTY BRAND RETAILS	Delhi	Private Limited Company	Heeralal, Central Government, New Delhi	Centr e	gstdsouthmn @gmail.com
110	24AAACT27 26R1Z1	THE ASSOCIATE D AUTO PARTS PRIVATE LIMITED	Gujarat	Private Limited Company	Deputy Commissioner of Commercial Tax, State Tax, Gujarat	State	dc1- ct@gujarat.g ov.in
111	29AAACI39 24J1ZG	GILLETTE INDIA LIMITED	Karnatak a	Public Limited Company	G. Narayanaswam y, Commissioner, CGST Commissioner ate, Bengaluru South	Centr e / Court Case	commr- cexblr1@nic .in
112	23AAACI65 61R2Z4	M/S IFB INDUSTRIE S, BHOPAL	Madhya Pradesh	Public Limited Company	Neerav Kumar Mallick, Commissioner, CGST & Central Excise Commissioner ate, Indore, Madhya Pradesh	Centr e	technicalcex @gmail.com
113	27AACPZ98 75E1ZZ	D.N.R.ALLO YS (NALIN KANTILAL ZAVERI)	Maharash tra	Proprietors hip	Pankaj Kumar, Central Government, Maharashtra	Centr e	Letter

114	27BEPPK01 35Q1Z0	SHREE NATIONAL PLYWOOD NX (ANSHANK SUNIL KACHHAR A)	Maharash tra	Proprietors hip	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner of State Government, Mumbai	State	gstit.state@ mahagst.gov .in
115	27AWFPS52 59J1ZX	ADARSH PLYWOOD & TIMBER	Maharash tra	Proprietors hip	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner of State Government, Mumbai	State	gstit.state@ mahagst.gov .in
116	27AATPJ137 7J1Z6	PLAZA FANCY HARDWAR E	Maharash tra	Proprietors hip	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner of State Government, Mumbai	State	gstit.state@ mahagst.gov .in
117	27AAACH30 05M1ZR	HINDUSTA N COCA- COLA BEVERAGE S PRIVATE LIMITED	Maharash tra	Private Limited Company	Miss Kalyanehwari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@ mahagst.gov .in
118	27AFYPG12 52R1ZO	SHAILESH JAYWANTL AL GANDHI	Maharash tra	Proprietors hip	C. P. S. Chauhan, Deputy Commissioner, CGST Commissioner ate, Mumbai South	Centr e	mumbaisout h.dc.it@gov. in
119	27AASPV57 34E1Z5	M/S NITIN MARKETIN	Maharash tra	Proprietors hip	D. P. S. Kushwah, Additional Commissioner,	Centr e	Letter

		G SERVICES			CGST & Central Excise Commissioner ate, Nagpur		
120	27AAQFK3405K1Z2	KARMA CONSTRUCTION	Maharashtra	Partnership	Miss Kalyanehwari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@mahagst.gov.in
121	27AXKPJ6023B1ZS	BHAVYA DEEP IMPEX (DEEPAKK UMAR HIRALAL JAIN)	Maharashtra	Proprietorship	Miss Kalyanehwari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@mahagst.gov.in
122	27AAVFA9733D1Z3	ARIHANT LUBES	Maharashtra	Partnership	Miss Kalyanehwari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@mahagst.gov.in
123	27AAGFN0365H1ZB	NAVKAR TRADERS	Maharashtra	Partnership	S .K. Vimalanathan, Commissioner, CGST And Central Excise Commissioner ate, Mumbai	Centre	amit.irs@gov.in
124	27AAFCK1036L1ZI	KIRAN AUTO WHEELS PRIVATE LIMITED	Maharashtra	Private Limited Company	S .K. Vimalanathan, Commissioner, CGST And Central Excise Commissioner ate, Mumbai	Centre	amit.irs@gov.in

125	27AAGFS79 84K1ZC	SHREE DEEPAK EXPORTS	Maharash tra	Partnershi p	Miss Kalyanehsuari Patil, Deputy Commissioner of State Tax, State Government, Maharashtra	State	gstit.state@ mahagst.gov .in
126	27AAECC71 84L1Z6	CLASSIC TOUCH ELECTRICA LS PVT LTD	Maharash tra	Private Limited Company	C. P. S. Chauhan, Deputy Commissioner, CGST Commissioner ate, Mumbai South	Centr e	amit.irs@go v.in
127	27AAACF40 45K1ZN	M/S FOODWOR LD SUPERMAR KETS PRIVATE LIMITED (HEALTH & GLOW PRIVATE LIMITED)	Maharash tra	Private Limited Company	Archana Nayak, ICEGATE, Centre Government, Maharashtra	Centr e	archana.l.na yak@icegat e.gov.in
128	27AAACT27 26R1ZV	THE ASSOCIATE D AUTO PARTS PRIVATE LIMITED	Maharash tra	Private Limited Company	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner of State Government, Mumbai	State	gstit.state@ mahagst.gov .in
129	08AAACP40 72C1ZR	PROCTER & GAMBLE HOME PRODUCTS PRIVATE LIMITED	Rajasthan	Private Limited Company	Arun Kumar, Commissioner, Central Government, Jaipur	Centr e	cexjaipu@ni c.in
130	33ADEPR96 79M1ZN	SADAGOPA N RANGANA	Tamil Nadu	Proprietors hip	S. Ramaswamy, Joint	State	jccs@ctd.tn. gov.in

		THAN(ALAMU AGENCIES)			Commissioner, State Government, Tamilnadu		
231	33AAECK5314Q1ZB	KSJ METAL IMPEX P LTD	Tamil Nadu	Private Limited Company	S. Ramaswamy, Joint Commissioner, State Government, Tamilnadu	State	jccs@ctd.tn.gov.in
132	05AFLPA0386F1ZT	M/S G.K. COMPUTER S	Uttarakhand	Proprietors hip	Anurag Mishra, Deputy Commissioner of State Taxes, Uttarakhand	State	anuragmishra75@gmail.com
133	05AFFPJ5728N1Z5	M/S SHAKUN COMPUTER S	Uttarakhand	Proprietors hip	Anurag Mishra, Deputy Commissioner of State Taxes, Uttarakhand	State	anuragmishra75@gmail.com



**CATEGORY B8: TRAN-1 FILED, ELIGIBLE FOR TRAN-2 BUT THERE ARE NO EVIDENCES of ERROR OR SUBMISSION/FILING of TRAN-2:** As per log Tran-1 Filed, Eligible For Tran-2 But There are No Evidences Of Error Or Submission/Filing Of TRAN-2. No logs of save as well.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constituti on of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
134	24AABCR79 38L1ZY	RAVIRATN A MOTORS PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Government, Gujarat	State	jcegov- ct@gujarat.g ov.in
135	01AABCM9 244N1ZC	CERA SANITARY WARE LIMITED	Jammu & Kashmir	Public Limited Company	Sandeep Kumar, Programmer, Coordinator Jammu Division, State Admin Gst, Stc, J&K Gst, Nodal Officer Gst/Bas	State	sandeep.pro g123@gmai l.com
136	19AABCJ74 03L1ZD	JINDAL UDYOG LTD	West Bengal	Public Limited Company	Tarun Majumder, Assistant Commissioner, Central Government, Kolkata	Centr e	kolkatanorth .gst@gov.in
137	19ACHPJ827 7B1ZF	M/S JINDAL DISTRIBUT OR (RAJESH JINDAL)	West Bengal	Proprietors hip	Tarun Majumder, Assistant Commissioner, Central Government, Kolkata	Centr e	kolkatanorth .gst@gov.in

138	19AAJCS971 9A1Z4	M/S SUJAL EXIM PVT. LTD (SUJAL EXIM (INDIA) PRIVATE LIMITED)	West Bengal	Private Limited Company	Tarun Majumder, Assistant Commissioner, Central Government, Kolkata	Centr e	kolkatanorth .gst@gov.in
-----	---------------------	--	----------------	-------------------------------	---	------------	-----------------------------

**CATEGORY B9: TRAN-1 FILED, ELIGIBLE FOR TRAN-2. TRAN-2 FRESH/REVISION ATTEMPTED WITH NO ERROR OR NO VALID ERROR REPORTED:** As per Logs Tran-1 filed successfully. Eligible for Tran-2. Tran-2 fresh/revision attempted with no error or no valid error reported in logs.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constituti on of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
139	29ABUPP57 22H1Z1	PREMA	Karnatak a	Proprietors hip	G. V. Krishna Rao, Principal Commissioner, CGST Commissioner ate, Mysore	Centr e	techhqrs- cexmys@go v.in

**CATEGORY B10: TRAN-1 NOT FILED HENCE NOT ELIGIBLE FOR FILING TRAN-2:** As per logs tran-1 attempted, error reported related to invalid registration gets corrected and save attempt got processed but filing not attempted of Tran-1. As taxpayer has not filed Tran-1 hence, not eligible for filing of Tran-2

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constituti on of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
140	36BMPPK93 15J1ZI	SATHWICK POLYMERS (SHASHI KONDA)	Telangan a	Proprietors hip	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tg ct.gov.in

**CATEGORY B11: TRAN-2 FRESH/REVISION ATTEMPTED WITH NO ERROR OR NO VALID ERROR REPORTED:** As per Logs Tran-1 filed successfully. Tran-2 fresh/revision attempted with no error or no valid error reported.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constituti on of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
141	09AAHCP49 77D1Z2	PLS AUTOMOBIL ES SERVICES PVT LTD	Uttar Pradesh	Private Limited Company	Sh. Nidhish Singhal, Deputy Commissioner, CGST & Central Excise Commissioner ate, Greater Noida	Centr e	nidhish.sing hal@icegate .gov.in

**CATEGORY B12: Mistake by Taxpayer:** Cases where the Taxpayers have admitted to have made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN 2. Since the admitted mistakes/errors are apparent from the perusal of the details of reported cases no technical analysis has been done in these cases as it is not required.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constituti on of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
142	24AFJPP016 3R1Z0	MEET ENTERPRIS ES (AMIT KIRITBHAI PATEL)	Gujarat	Proprietors hip	S. M. Saxena, Joint Commissioner of State Govt, Gujarat	State	jcegov- ct@gujarat.g ov.in
143	29AAACC78 52K1Z9	COROMAN DEL INTERNATI ONAL	Karnatak a	Public Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial	State	basavaraj.sa gar@ka.gov. in

					Taxes, Bengaluru		
144	29ABDFM40 06A1ZT	MEDAL CRAFT	Karnatak a	Partnershi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov. in
145	29ACUPA21 81J1ZA	NARESH KUMAR AGARWAL	Karnatak a	Proprietors hip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov. in
146	29AANFR67 30K1ZK	RAJENDRA APPLIANCE S	Karnatak a	Partnershi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov. in
147	29ADDPJ29 12Q1Z7	JAIN COMPUTER S & COMMUNI CATION (RAJNISH KUMAR JAIN)	Karnatak a	Proprietors hip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov. in
148	29AAJCM68 58Q1ZA	MD RETAIL INDIA PRIVATE LIMITED	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov. in
149	29AAIFS501 5M1ZS	SRINATH SANITARY WARES (MD RETAIL	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial	State	basavaraj.sagar@ka.gov. in

		INDIA PRIVATE LIMITED)			Taxes, Bengaluru		
150	29ABWPM8 790J1ZF	MADANLA L	Karnatak a	Proprietors hip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
151	29ADHPK64 27D1ZJ	DINESH KUMAR	Karnatak a	Proprietors hip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
152	29AALFS83 34A1Z2	S & V AGENCIES	Karnatak a	Partnershi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
153	29AAFCS17 64F1Z8	SHIVAHARI PAHRAMA CEVTICALS PVT LTD	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
154	29AAGCA87 28A1ZP	AUSHAD DISTRIBUT ORS PRIVATE LTD	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
155	29AAGFH16 12K1ZE	HELIX MEDICARE	Karnatak a	Partnershi p	K. S. Basavaraj, Joint Commissioner of Commercial	State	basavaraj.sagar@ka.gov.in

					Taxes, Bengaluru		
156	29AACCL15 84D1ZK	LIVE YOUR SPORT RETAIL PRIVATE LIMITED	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
157	29ABTPD04 59J1Z9	KARTHIK ENGINEERING AGENCIES (ARCOT MUTTHUK RISHNA DAMODHARAN)	Karnatak a	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
158	29ATAPM72 56M1Z3	KARTHIK FASTENERS (ARCOT MUTHUKRISHNAN MAHENDRAN)	Karnatak a	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
159	29AAJCA00 72C1Z1	WIPRO ENTERPRISES PRIVATE LIMITED	Karnatak a	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
160	27AAHFV80 84G1ZO	V S ENTERPRISES	Maharashtra	Partnership	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner State Govt,Mumbai	State	gstit.state@mahagst.gov.in
161	27ALUPS33 04A1Z5	M/S BHARAT	Maharashtra	Proprietorship	Miss Kalyanehwari Ptai, Deputy Commissioner	State	gstit.state@mahagst.gov.in

		ENTERPRISES			of State Tax, Maharashtra		
162	27AAAFK6708M1Z2	KULDEEP GLASS AND ALUMINIUM	Maharashtra	Partnership	Miss Kalyaneshwari Ptail, Deputy Commissioner of State Tax, Maharashtra	State	gstit.state@mahagst.gov.in
163	08ADAPJ0279R1Z4	MONIR JAIN (BHARAT DIESEL & AUTOMOTIVES)	Rajasthan	Proprietorship	K. C. Samria, Deputy Commissioner, State Tax, Circle A Bhiwadi	State	dc-it@rajasthan.gov.in
164	33AAACC2474P1ZI	CARBORUNDUM UNIVERSAL LIMITED	Tamil Nadu	Public Limited Company	S. Ramaswamy, Joint Commissioner, State Govt, Tamilnadu	State	jccs@ctd.tn.gov.in
165	36AAACH7252A1Z0	ARVIND LIFESTYLE BRANDS LIMITED	Telangana	Public Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centre	cgst.mdlco mmtecomp@gov.in
166	36AAYPA1643D1ZV	OMKARMAL DWARKADAS & CO (PROP: GANGADHAR AGARWAL)	Telangana	Proprietorship	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centre	cgst.mdlco mmtecomp@gov.in



## Annexure 4

## TRAN 3 - Cases sent by Nodal officers of Centre/States

Sl. No.	GSTIN	Legal Name	State	COB	Nodal Jurisdiction details	State / Centre	E-Mail ID	Approval Status of TRAN-1 / TRAN-2
1	27AACFB9085G1ZA	BAFNA ELECTRICALS (BAFNA ELECTRONICS)	Maharashtra	Partnership	Dr. Sunil Bodhgire, Nodal Officer, Deputy Commissioner, State Govt, Mumbai	State	gstit.state@mahagst.gov.in	
2	30AAACI6561R1ZA	IFB INDUSTRIES LTD	Goa	Public Limited Company	Sarita S. Gadgil, Deputy Commissioner of State Taxes, Goa	State	<a href="mailto:acbic-ctax.goa@nic.in">acbic-ctax.goa@nic.in</a>	
3	27ABIPD6856G1ZI	CHERRY CORPORATION (MANISH MADHUKAR DANDGAVALL)	Maharashtra	Proprietorship	Dr. Sunil Bodhgire, Nodal Officer, Deputy Commissioner of State Govt, Mumbai	State	bodhgiresunil@gmail.com	
4	36AAFCP8182N1ZP	PPS MOTORS PVT LTD	Telangana	Private Limited Company	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	tg_cto_gstin@tgct.gov.in	
5	36AAACO9626P1ZS	OLYMPUS MOTORS PRIVATE LIMITED	Telangana	Private Limited Company	D. P. Naidu, Commissioner, CGST Commissionerate, Hyderabad	Centre	cgst.seccommr@gov.in	
6	07AAACN1058N1ZC	NEW INDIA COLOUR COMPANY LIMITED	Delhi	Public Limited Company	Dushyant Kumar, Gsto (Gst Cell) Trade & Taxes Department, Govt. Of Nct of Delhi, State Govt	State	dushyant.kumar43@gov.in	

7	33AACCG2983 R1Z2	Gurudev Motors (GURUDEV MOTORS PRIVATE LIMITED)	Tamil Nadu	Private Limited Company	C. Suba Sankari, Assistant Commissioner, CGST & Central Excise Commissionerate, Chennai	Centre	<a href="mailto:C.Sankari@icegate.gov.in">C.Sankari@icegate.gov.in</a>	TRAN-1 filing issue is not approved as per the decision of 2nd ITGRC being "TRAN-1 Filed twice, but credit not received."
8	36AAACA3428 K1ZS	AUTOMOTI VE MANUFACT URERS PRIVATE LIMITED	Telangana	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, Central Government, Telangana	Centre	<a href="mailto:cgst.mdclcommteco mp@gov.in">cgst.mdclcommteco mp@gov.in</a>	
9	29AAPFR3915G 1ZU	RENUKA AUTOMOTI VE	Karnataka	Partnershi p	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centre	<a href="mailto:commr-cexblgm@nic.in">commr-cexblgm@nic.in</a>	
10	33AAACA4651 L1ZT	RENUKA AUTOMOTI VE (ASHOK LEYLAND LIMITED)	Tamil Nadu	Public Limited Company	Bijoy Kumar Kar, Commissioner, Central Government, Karnataka	Centre	<a href="mailto:commr-cexblgm@nic.in">commr-cexblgm@nic.in</a>	
11	37AAF8P8182N 1ZN	PPS MOTORS PRIVATE LIMITED	Andhra Pradesh	Private Limited Company	C. R. Rajendran, Deputy Commissioner (ST), Chittoor Division	State	<a href="mailto:ac.ltu-ctr@apct.gov.in">ac.ltu-ctr@apct.gov.in</a>	TRAN-1 filing issue is not approved as per the decision of 6th ITGRC being "Category B3: Cases where the taxpayer has Successfully Filed as Per Logs with No Valid Error reported: The taxpayer has successfully

								filed TRAN1 and no technical errors has been found."
1 2	09AABCF8036 H1ZK	FOURWHEELS AUTO PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	S. K. Sharma, Commissioner, Central Government, Kanpur	Centre	<a href="mailto:commr-cexkpr@nic.in">commr-cexkpr@nic.in</a>	TRAN-1 issue is referred to 8th ITGRC for decision.
1 3	37AAGFC0351 G1ZT	CHOWDARY & CO TANUKU (CHOWDARY & CO)	Andhra Pradesh	Partnership	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	<a href="mailto:ap-addl.it@apct.gov.in">ap-addl.it@apct.gov.in</a>	
1 4	24AEUPP6304E 1ZF	RAMESH BAGWANDAS PUNJABI (SINDLAL TYRES SALES & SERVICES)	Gujarat	Proprietorship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	<a href="mailto:dc10-ct@gujarat.gov.in">dc10-ct@gujarat.gov.in</a>	TRAN-1 issue is referred to 8th ITGRC for decision.
1 5	27AAJFS2112E 1ZK	SHREE REFRIGERATION	Maharashtra	Partnership	K. V. S. Singh, Commissioner, CGST Commissionerate, Aurangabad	Centre	Letter	TRAN-1 issue is referred to 8th ITGRC for decision.
1 6	24ACZFS6158C 1ZO	SUN CORPORATION	Gujarat	Partnership	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>	
1 7	24ACLFS8867J1 ZB	SUN DIGITAL	Gujarat	Partnership	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	<a href="mailto:jcegov-ct@gujarat.gov.in">jcegov-ct@gujarat.gov.in</a>	
1 8	37AAACA3428 K1ZQ	AUTOMOTIVE MANUFACTURERS PRIVATE LIMITED	Andhra Pradesh	Private Limited Company	M. Srihari Rao IRS, Commissioner, CGST Commissionerate, Guntur	Centre	<a href="mailto:srihari.rao@gov.in">srihari.rao@gov.in</a>	

**Cases Received as per Extended Scope of ITGRC**

Category		Description	No of Cases
A	Sub Category	<b>Cases reported on account of Non-Technical error</b>	
	<b>A1</b>	Recommended by jurisdictional tax authority with HC Order and having scenario where the credit was entered in wrong column. (iv) In 06 cases, stock wrongly reported at 7(d) in place of 7(a), (v) In 01 case, uploaded details in column 5 of table 5a instead of column 6 of table 5a (vi) In 01 case, uploaded details in Table 7(d) instead of 7(c) of TRAN-1(also filed COCP in Hon'ble HC of Kerala),	08
	<b>A2</b>	Recommended by jurisdictional tax authority with HC Order but having scenario other than wrong column entry (v) In 01 case, taxpayer did not get the 50% credit of Capital goods (vi) In 01 case, taxpayer had failed to indicate the amount of credit to be iv. transitioned. Hence, closing balance of Cenvat credit in their ER-1 and ST-3 v. returns last filed were not transferred to their ledger. (vii) In 01 case, TRAN 1 filed but the taxpayer did not file TRAN-2, by oversight. vi. In 01 case, filed TRAN 1 on 09.11.2017 but CENVAT Credit of 7.51 Cr not reflecting in TRAN-1	04
	<b>A3</b>	Case of non-technical error [Mistakenly Transferred the balance service tax credit available with them to the GST Number of their Input Service Distributor (ISD) registration on the belief that this credit could be distributed to their various GSTNs subsequently. HC has ordered to allow filing of rectified TRAN-1 before 30.12.2019. Commissioner has forwarded the case to ascertain whether the case is fit to be considered as non-technical issue without any recommendations.	01
	<b>A4</b>	Cases of <b>non-technical error</b> recommended by jurisdictional tax authority but Hon'ble High Court order details neither mentioned nor attached/No final order yet.	05
	<b>Sub Total</b>		<b>18</b>
B	Sub Category	<b>Cases reported involving Technical error that should have been referred to ITGRC through GSTN.</b>	
	<b>B2</b>	<b>Cases of Technical error</b> which are <b>not recommended</b> by jurisdictional tax authority, but Hon'ble Court has directed Nodal Officer to forward to IT Redressal Committee to decide the same.	03
	<b>B3</b>	Cases of <b>Technical error</b> already presented before 1 <sup>st</sup> to 7 <sup>th</sup> ITGRC and <b>also recommended by ITGRC.</b>	04
<b>Total</b>			<b>07</b>
C	--	Cases already presented before 1 <sup>st</sup> to 7 <sup>th</sup> ITGRC <b>but not recommended by ITGRC</b> and now as per 32nd GST Council decision also forwarded without recommendation by jurisdictional tax authority.	02

<b>D</b>	--	Cases forwarded by jurisdictional tax authority without recommendation. Parameters as recommended by 32 <sup>nd</sup> GST Council decision not followed.	01
<b>Total (A+B+C+D)</b>			<b>28</b>

### Category A: Cases reported on account of Non-Technical error

**Category A1 (12 Cases):** Recommended by jurisdictional tax authority.

- (i) In 06 cases, stock wrongly reported at 7(d) in place of 7(a),
- (ii) In 01 case, uploaded details in column 5 of table 5a instead of column 6 of table 5a
- (iii) In 01 case, uploaded details in Table 7(d) instead of 7(c) of TRAN-1(also filed COCP in Hon'ble HC of Kerala),

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	Received from GSTN, M/s. Srikanth Seeds, Pesticides	GSTIN: - 36AABHK9816K1 ZV, 27824/2018- Sri Katturi Mallesh, Sole Proprietor of M/s. Srikanth Seeds, Pesticides, Fertilizers & Grain Merchant	<b>Filed TRAN-1 but uploaded details in Table 7(d) instead of uploading in table 7(a)</b> and also missed some bills to claim ITC of CGST on closing stocks. <b>Order:</b> Writ petition is disposed of directing the Joint/Asst. Commissioner, State Tax to forward the representation of the petitioner dated: 06.07.2018 to the Chief Commissioner and further directing the Chief Commissioner to forward the said representation along with his report to the GST council. The GST Council shall take a call and pass appropriate orders in accordance with law within a period of eight weeks. There shall be no order as to costs.	Recommended	Placed in 6th ITGRC in category- A2 as per 32nd GST Council decision but not allowed by Committee because of lack of sufficient information on error involved in the case.
2	Received from GSTN, M/s. Ranjeeth Fertilizers	GSTIN: - 36AADHK3535K1 Z5, 27884/2018- M/s. Ranjeeth Fertilizers	<b>Filed TRAN-1 but uploaded details in Table 7(d) instead of uploading in table 7(a)</b> and also missed some bills to claim ITC of CGST on closing stocks. <b>Order:</b> Writ petition is disposed of directing the Join/Asst. Commissioner, State Tax to forward the representation of the petitioner dated: 06.07.2018 to the Chief Commissioner and further directing the Chief Commissioner to forward the said representation along with his report to the GST council. The GST Council shall take a call and pass appropriate orders in accordance with law within a period of eight weeks. There shall be no order as to costs.	Recommended	Placed in 6th ITGRC in category- A2 as per 32nd GST Council decision but not allowed by Committee because of lack of sufficient information on error involved in the case the case.

3	Received from GSTN, M/s. Ranjeeth Traders	GSTIN: - 36ACTPK0948C1 ZI, 27892/2018- Sri Kathuri Rupesh sole proprietor of M/s. Ranjeeth Traders Forwarded to GSTC Secretariat vide letter dated 11.03.2019.	Filed TRAN-1 but uploaded details in Table 7(d) instead of uploading in table 7(a) and also missed some bills to claim ITC of CGST on closing stocks. <b>Order:</b> Writ petition is disposed of directing the Join/Asst. Commissioner, State Tax to forward the representation of the petitioner dated: 06.07.2018 to the Chief Commissioner and further directing the Chief Commissioner to forward the said representation along with his report to the GST council. The GST Council shall take a call and pass appropriate orders in accordance with law within a period of eight weeks. There shall be no order as to costs.	Recommended	Placed in 6th ITGRC in category- A2 as per 32nd GST Council decision but not allowed by Committee because of lack of sufficient information on error involved in the case.
4	CGST, Bhubaneswar	M/s Field Motors Pvt. LTd, GSTIN- 21AAACF6343E1 Z7 WP 17282/2018	Taxpayer has reflected details of credit under column "7(d)-stock of goods" instead of column "7(a)- Duties and taxes on inputs" <b>Order:</b> Hon'ble High Court of Odisha vide its order dated 13.03.2019 has directed to reconsider the case of the petitioner. Also, a revised order dated 03.04.2019 of the Hon'ble H.C. was received which had <b>specific direction for GST Council to reconsider the party's request taking in to consideration the ratio of 09 case laws mentioned in order.</b>	<b>Recommended</b>	In 6th ITGRC the case was presented as per 32nd GST Council decision but not allowed being not recommended properly. Again, placed in 8 <sup>th</sup> ITGRC in A4 Category as that time not recommended. Now case has been recommended by Jurisdictional Commissioner hence placed in A1 Category.

5	CGST Delhi West, M/s Sikka Motors Pvt. Ltd.	GSTIN: 07AASCS5522N1 ZO, W. P. No. 8971/2019	<p>Filed TRAN-1 but uploaded details in Table 7(d) instead of uploading in table 7(a).</p> <p><b>Order:</b> Writ Petition is disposed of directing respondents to immediately process the Petitioner's representation dated 28<sup>th</sup> March 2019 and either reflect the ITC claim of the Petitioner in the electronic ledger or communicate to the Petitioner the reason for its inability to do so on or before 13<sup>th</sup> September 2019.</p>	Recommended	Case has not been presented before ITGRC earlier.
6	CGST Delhi West, M/s Sushil Agencies	GSTIN: 07AANPK41559R 1ZV, W.P. No. 7984/2019	<p>Filed TRAN-1 but uploaded details in Table 7(d) instead of uploading in table 7(a).</p> <p><b>Order:</b> Hon'ble High Court of Delhi in its order dtd. 28.05.2019 directed "In that view of the matter, the Respondents are directed to process the Petitioner's claim for the TRAN-1 credit if tendered manually within two weeks from today. If found eligible, the credit will be allowed to the Petitioner in accordance with law, without undue delay. A report in this regard be placed on record by the respondents by the next date.</p>	Recommended	The case was presented in B Category 4 (Sr. No. 50) cases: TRAN-1 filed but credit not received. There were no error logged in filing for TRAN-1 in 4 <sup>th</sup> ITGRC meeting held on 12.02.2019 and not allowed by the committee.
7	CGST Rajkot, M/s Jakap Metind Pvt.Ltd.	GSTIN: 24AAACJ5428L1Z I, Special Civil Application No. 19951/2019	<p>Issue: Did not mention details in column 6 of table 5a and instead uploaded details in column 5 of table 5a of the TRAN-1. Hence, the amount mentioned in column 5 of table 5a was not granted as transitional credit.</p> <p><b>Order (04.10.2019):</b> Respondents to open the online portal so as to enable the Petitioner to again file the rectified Form GST TRAN-1 electronically or accept the manually filed form of GST TRAN-1 with corrections on or before the 30<sup>th</sup> November, 2019.</p>	Recommended	Till 8 <sup>th</sup> ITGRC the Case was presented before ITGRC.



8	SGST, Kerala	Ms. Hemalatha Ranka Prop of Raj Distributors, Ernakulam, Kerala 32AAEPA4171C1 ZK, WPC 18883/2018	<p>Filed TRAN-1 but uploaded details in Table 7(d) instead of uploading in table 7(c ).</p> <p><b><u>Order:</u></b> HC vide order dated 14.06.2018 directed to take appropriate action to take credit of the input tax available at the time of Migration.</p>	Recommended	<p>The case was presented as per circular 03.04.2018 in 4th ITGRC held on 12.02.2019 in 'B4' category but not allowed by the Committee.</p> <p><b>Also filed COCP in Hon'ble HC of Kerala for not following the order dated 14.06.2018 in WP 18883/2018.</b></p> <p>As a special case this was accepted to allow amendment in the TRAN-1, by Revenue Secretary subject to the approval of GST Council.</p>
---	-----------------	--	--	-------------	--

**Category A2 (04 Case):**

- (i) In 01 case, taxpayer did not get the 50% credit of Capital goods
- (ii) In 01 case, taxpayer had failed to indicate the amount of credit to be transitioned. Hence, closing balance of Cenvat credit in their ER-1 and ST-3 returns last filed were not transferred to their ledger.
- (iii) In 01 case, TRAN 1 filed but the taxpayer did not file TRAN-2, by oversight.
- (iv) In 01 case, filed TRAN 1 on 09.11.2017 but CENVAT Credit of 7.51 Cr not reflecting in TRAN-1

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
9	CGST, Mysore	M/s AT&S India Limited, GSTIN 29AAECA2930J1ZO, WP No 22368/2019 (T-RES)	<p><b>Issue:</b> Taxpayer filed the TRAN-1 on GSTN Portal on 11.12.2017. They did not get the 50% of Capital goods credit for the period April 2017 to June 2017 in their credit ledger. Taxpayer has mentioned Zero in column 11 of Table 6 of GST TRAN-1 form. They should have mentioned the credit which is pending to the transitioned.</p> <p><b>Order:</b> The court has directed to reconsider the request of the petitioner for redressal of their grievances in accordance with law.</p>	Recommended	The case was presented as per circular 03.04.2018 in 5th ITGRC held on 05.03.2019 in 'B3' category but not allowed by the Committee.

10	Bengaluru, CGST	M/s Yokogawa Inida Ltd. GSTIN 29AAACY0840P1ZV 15854/2019 (T-RES) dtd. 09.04.2019 and order dtd. 25.04.2019	<p><b>Issue:</b> The assessee had filed form GST TRAN-1 on 12.12.2017 before due date but the credit relating to the closing balance of Cenvat credit of Rs. 4,31,32,066/- in their ER-1 and ST-3 returns last filed were not transferred to their ledger. Under the column “Cenvat Credit admissible as ITC” <b>they had failed to indicate the amount of credit to be transitioned, due to which the credit pertaining to their closing balance was not credited to their electronic credit ledger.</b> Taxpayer had tried to rectify the error by attempting to revise the TRAN-1 filed before 28.12.2017 but all their all attempts got unsuccessful. As per Tax authorities taxpayer is seeking opportunity to revise the TRAN-1 already filed.</p> <p><b>Order:</b> Request of the petitioner to revise the TRAN1 for the first time cannot be denied on technicalities and glitches not being uncommon, in a new tax regime, a pragmatic approach would sub-serve the ends of justice, directed to reconsider the grievance of the petitioner.</p>	Recommended	Case has not been presented before ITGRC earlier.
----	--------------------	--	---	-------------	---

11	CGST Tamil Nadu & Puduchery Zone, M/s Horology Impex Co.	GSTIN: 33AAHFH2933G1ZN, W.P. No. 34089/2018	<p>Taxpayer filed TRAN-1 on 19-12-2017 availing credit of Rs. 81,93,837/- under 7A stock with documents head of TRAN-1. Taxpayer has also shown stock of value of Rs 12,43,13,920/- under 7B Stock without documents in TRAN-1. They have stated now that they are entitled for a transitional credit of Rs. 62.29 Lakhs, which was not transferred to their Electronic Credit Ledger since they did not file TRAN-2, by oversight.</p> <p><b>Order:</b> Writ Petition is disposed of directing respondents to pass appropriate orders, after following the procedures as indicated supra as expeditiously as possible. The respondent shall also provide an opportunity of hearing to the petitioners before passing the order</p>	Recommended	Till 8 <sup>th</sup> ITGRC the Case was not presented before ITGRC.
12	CGST Shimla, M/s Macleods Pharmaceuticals Ltd	CWP 1551/2018, GSTIN-02AAACM4100C1ZL	<p><b>Issue:</b> Filed TRAN 1 on 09.11.2017 but as per taxpayer the CENVAT Credit of 7.51 Cr not reflecting in TRAN-1</p> <p><b>GSTN Findings:</b> GSTN vide mail dated 06.08.2018 has communicated to the Commissionerate that TRAN-1 was successfully submitted on 26.10.2017 and 27.11.2017. As per logs party has filed 0 (zero) in the disputed field instead of 7.51cr and no logs of error evidencing any technical glitch faced by taxpayer were found.</p>	<b>Recommended via mail as per the extended scope of ITGRC but signed copy still awaited.</b>	Till 8 <sup>th</sup> ITGRC the Case was not presented before ITGRC.

			<b>Order (20.11.2019):</b> Consider the case of the petitioner Company for amendment of TRAN-1 form and pass appropriate orders within a period of three weeks from today.		
--	--	--	--	--	--

**Category A3 (01 Case):**

Case of non-technical error [Mistakenly Transferred the balance service tax credit available with them to the GST Number of their Input Service Distributor (ISD) registration on the belief that this credit could be distributed to their various GSTNs subsequently. HC has ordered to allow filing of rectified TRAN-1 before 30.12.2019. Commissioner has forwarded the case to ascertain whether the case is fit to be considered as non-technical issue without any recommendations.

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
13	CGST, Cochin  M/s South Indian Bank  32AABCT0022F2Z6	32AABCT0022F2Z6  WP 21008/2019	<b>Issue:</b> Case of non-technical error [Mistakenly Transferred the balance service tax credit available with them to the GST Number of their Input Service Distributor (ISD) registration on the belief that this credit could be distributed to their various GSTNs subsequently  <b>Order:</b> HC vide order dated 18.11.2019 has ordered to allow a rectified TRAN-1 application or accept manually filed TRAN-1 with the appropriate corrections, on or before 30.12.2019.	Forwarded to ITGRC to ascertain whether the case is fit to be considered as non-technical issue.  No Recommendation	Till 8 <sup>th</sup> ITGRC the Case was not presented before ITGRC

**Category A4:** Cases of **non-technical error** recommended by jurisdictional tax authority but Hon'ble High Court order details neither mentioned nor attached/No final order yet.

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
14	Chennai North CGST	33BURPS2116P1Z1  Senthil Vadivelu Senthilnathan /  M/s. Shanmugam Agencies	Entry of details by oversight under Entry 7A of Table 7(a), instead of under Entry 7B of Table 7(a) of TRAN-1. The taxpayer is seeking relief in terms of Bombay High Court judgement in W.P No.2086/2018 in the case of M/s. O/E/N India Ltd., & others. <b>No High Court order in the case</b>	Recommended	No High Court order in the case.
15	Chennai North	33AQEPPS5122E1Z9 Senthil Vadivelu Palaniappan /M/s. Shanmuganathan Store	Entry of details by oversight under Entry 7A of Table 7(a), instead of under Entry 7B of Table 7(a) of TRAN-1. The taxpayer is seeking relief in terms of Bombay High Court judgement in W.P No.2086/2018 in the case of M/s. O/E/N India Ltd., & others. <b>No High Court order in the case</b>	Recommended	No High Court order in the case.
16	Chennai North	33ARKPS5830K1ZE  Senthil Vadivelu /  M/s. Senthil Agencies	Entry of details by oversight under Entry 7A of Table 7(a), instead of under Entry 7B of Table 7(a) of TRAN-1. The taxpayer is seeking relief in terms of Bombay High Court judgement in W.P No.2086/2018 in the case of M/s. O/E/N India Ltd., & others. <b>No High Court order in the case</b>	Recommended	No High Court order in the case.

17	Chennai South	33AAACB5985C1 ZW M/s. BHARAT ELECTRONICS LTD W.P. 2937 of 2019 dated 01.02.2019 of Madras high Court	The tax payer has mentioned the C/b of CENVAT in table 5(a) under column 5 (Balance CENVAT carried forward in the said last return) but has mentioned credit available as per the Stock in column no.6 of table 5(a)(CENVAT credit admissible as ITC of central tax in accordance with transitional provisions). they have also mentioned the credit available on stock in table 7(a) also. they have not properly understood the relevance of each column of the respective table and made wrong entries. Hence the Closing balance has not reflected in the ITC ledger. <b>The case is pending for disposal, no final High Court order in the case.</b>	Recommen ded.	The case is still pending for disposal, no final High Court order in the case.
18	Chennai Outer	PAREKH INTEGRATED SERVICES PVT LTD., GSTIN: 33AADCP1503F1 Z3 W.P.No.9052 OF 2019 DT.26.03.2019	Taxpayer had declared inputs held in stock for Value of Rs.2,06,62,196/- on the appointed day without documents under Col.7(a) (7B) of Tran-1 and filed Tran-2 for the periods July-2017 and August-2017 and received ITC of Rs.1,66,480/- and Rs.79,583/- respectively for the two months. But the taxpayer claims that he has filed ITC for an amount of Rs.96,41,874/- whereas has received only Rs.18,38,967/- against SGST taxpayer had filed Tran-1 and filed Tran-2 for the months of July & August 2017. The petitioner/authorised representative will appear before the nodal officer/second respondent on 27.03.2019 at 10.30 AM with all materials in support of his claim. Appropriate orders shall be passed by the officer on or before 29.03.2019. <b>No HC Order attached</b>	No Recommen dation made	<b>No proper recommendation and No HC order attached.</b> The case was presented as per circular 03.04.2018 in 6th ITGRC held on 27.05.2019 in 'B4' category but not allowed by the Committee.

**Category B: Cases reported involving Technical error that should have been referred to ITGRC through GSTN.**

**Category B2: Cases of Technical error** which are **not recommended** by jurisdictional tax authority. But Hon'ble Court has directed Nodal Officer to forward to IT Redressal Committee to decide the same.

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
19	Madurai CGST	M/s Sri Algar Industries, Sivakasi WP(MD)No. 19463/2018 dated 01.09.2018	<p>Tax Payer has tried to submit TRAN 1 Returns on common portal. But they could not file it due to some issues in common portal. Hence, they were unable to carry forward Rs. 23,40,113/- regarding TRAN 1.</p> <p><b>Order:</b> Order dated 17.09.2018 passed by the Hon'ble Madurai Bench of Madras High Court directing that</p> <p>1.The 5th Respondent (i.e. The Assistant Commissioner of CGST &amp;C.Ex, Sivaksi) forward the Representation of Petitioner dated 30.07.2018 to the 4th Respondent within a period of one week of date of receipt of a copy of this order.</p> <p>2. on receipt of the same 4th respondent/Nodal officer in consultation with GSTN, shall take the note the grievance expressed by the petitioner and forward the same to grievance committee, with in two week there after the grievance committee, in turn, to take appropriate decision in the matter within a period of four weeks from the date, on which ,the representation is received in proper form.</p>	Nothing recommended	Not filing case. Not placed in any ITGRC earlier.



20	Madurai	M/s Anbu Automobiles, Paramakudi. WP(MD) No. 22011 of 2018 dated 25.10.2018	Unable to file TRAN-1. <b><u>Order:</u></b> Common order dated 1.11.2018 passed by the Hon'ble Madurai Bench of Madras High Court directing that relying on the decision dated 10.09.2018 taken in WP(MD)No. 18532/2018 filed by M/s Tara Exports, Thoothukudi, disposed of both WP(MD)No. 22010 & 22011 of 2018 with a direction to the respondent to enable the petitioner to file GST TRAN 1 electronically for claiming the transitional credit and allow the input credit after processing the same, if it is otherwise eligible in law..	Nothing recommended	Not filing case. Not placed in any ITGRC earlier.
21	Madurai	M/s Anbu Motors, Ramanathapuram WP(MD)No. 22010 of 2018 dated 24.10.2018	Unable to file TRAN-1. <b><u>Order:</u></b> Common order dated 1.11.2018 passed by the Hon'ble Madurai Bench of Madras High Court directing that relying on the decision dated 10.09.2018 taken in WP(MD)No. 18532/2018 filed by M/s Tara Exports, Thoothukudi, disposed of both WP(MD)No. 22010 & 22011 of 2018 with a direction to the respondent to enable the petitioner to file GST TRAN 1 electronically for claiming the transitional credit and allow the input credit after processing the same, if it is otherwise eligible in law..	Nothing recommended	The case of ANBU MOTORS (33AAQFA5599J1Z U) was presented in Category-B3 of 4 <sup>th</sup> ITGRC and not recommended. GSTIN of this not provided hence the status can not be ascertained.

**Category B3: Cases of Technical error** already presented before 1<sup>st</sup> to 7<sup>th</sup> ITGRC and **also recommended by ITGRC.**

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
22	CGST Tamilnadu	M/S. EAP Infrastructure India Pvt.Ltd  GSTIN 33AACCE8198G1 ZG W.P.No.22941 OF 2018 dt.04.09.2018	Taxpayer attempted to upload the details of stock holdings through json file on 25.12.2017. However, the json file could not be uploaded due to some technical glitches in the GST portal. <b>Order:</b> The petitioner was directed to submit application in accordance with Circular No.39/13/2018 dt.03.4.2018 with in period of two weeks from the date of receipt of this order to their respective assessing/jurisdictional officer/GST officers. The assessing officers are directed to forward the application to the nodal officer with in a period of one week.	taxpayer's request may be considered	The case was presented before 1 <sup>st</sup> ITGRC held on 22.06.2018 and allowed.
23	CGST Tamilnadu	M/S. Lear Automotive India Pvt.Ltd  GSTIN 33AAACL1978K1 ZC  W.P.NO.33193 OF 2017	Prior to GST, taxpayer was having three Central Excise Registrations, three Service Tax Registration and one TNVAT Registration. While migrating from TNVAT to GST, all the registration details were not captured due to an inadvertent mistake. <b>Order:</b> The petitioner was directed to submit application in accordance with Circular No.39/13/2018 dt.03.4.2018 with in period of two weeks from the date of receipt of this order to their respective assessing/jurisdictional officer/GST officers. The assessing officers are directed to forward the application to the nodal officer with in a period of one week.	taxpayer's request may be considered	The case was presented before 1 <sup>st</sup> ITGRC held on 22.06.2018 and allowed.

24	CGST Tamilnadu	M/s Surin Automotive Pvt. Ltd.  GSTIN 33AACCK8026D1 ZX  WPC 12986- 12987/2018- DT.16.07.2018	The Taxpayer tried to submit Form GST TRAN-1 electronically on 27.12.2017. but due to technical glitches/problems on the common portal, they were unable to submit TRAN-1 <b><u>Order:</u></b> The petitioner was directed to submit application in accordance with Circular No.39/13/2018 dt.03.4.2018 with in period of two weeks from the date of receipt of this order to their respective assessing/jurisdictional officer/GST officers. The assessing officers are directed to forward the application to the nodal officer with in a period of one week.	taxpayer's request may be considered	The case was presented in Category-A1, before 3rd ITGRC held on 26.10.2018 and allowed.
25	CGST Tamilnadu	M/S. Schwing Stetter Pvt.Ltd  GSTIN : 33AADCS5069D1 ZJ W.P.No.3117 OF 2018 dt.16.07.2018	The Taxpayer tried to submit Form GST TRAN-1 electronically on 26.12.2017. but due to technical glitches/problems on the common portal, they were unable to submit TRAN-1. <b><u>Order:</u></b> The petitioner was directed to submit application in accordance with Circular No.39/13/2018 dt.03.4.2018 with in period of two weeks from the date of receipt of this order to their respective assessing/jurisdictional officer/GST officers. The assessing officers are directed to forward the application to the nodal officer with in a period of one week.	taxpayer's request may be considered	The case was presented before 1 <sup>st</sup> ITGRC held on 22.06.2018 and allowed.

**Category C:** Cases already presented before 1<sup>st</sup> to 7<sup>th</sup> ITGRC **but not recommended by ITGRC** and now as per 32<sup>nd</sup> GST Council decision also forwarded without recommendation by jurisdictional tax authority.

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
26	CGST, Coimbatore	M/s.Precision Rubber Industries Pvt. Ltd., Coimbatore [33AADCG0576B 1Z5], WP 11781 & 11784 of 2019 & 16.04.2019	Taxpayer claimed to have made attempt to file TRAN-1 within the due date 27.12.2017; However, no material evidence has been produced; HC has permitted the petitioner to appear before the Commissioner, Coimbatore on 24.04.2019 along with the requests / objections filed till date and all materials in support of the objections that will be taken into consideration.	It may not be proper to comment on the eligibility criteria on the aspect of Technical Glitches.	Appears to be a case where no TRAN-1 filed. No proper recommendation and No HC order attached. The case was presented as per circular 03.04.2018 in 4 <sup>th</sup> ITGRC held on 12.02.2019 in 'B1' category but not allowed by the Committee.
27	Tirunelveli CGST	M/s.Tara Exports, Tuticorin WP 18532/2018	The taxpayer has not uploaded the TRAN-1 declaration before the extended time limit upto 27.12.2017 in terms of Order NO.9/2017-GST dated 15.11.2017. <b>Order:</b> The Hon'ble Court disposed of the WP with a direction to the respondents either to open the portal, so as to enable the petitioner to file the TRAN-1 electronically for claiming the transitional credit or accept the manually filed TRAN-1 on 31.01.2018, or allow the input credits, after processing the same, if it is otherwise eligible in law.	Nothing Recommended	No proper recommendation. Appears to be a case of TRAN-1 not filed which is not covered under 32 <sup>nd</sup> GST Council decision. The case was presented in category B1 of 6 <sup>th</sup> ITGRC held on 27.05.2018 and not recommended.

**Category D:** Cases forwarded by jurisdictional tax authority without recommendation. Parameters as recommended by 32<sup>nd</sup> GST Council decision not followed.

<b>S. No</b>	<b>State/ CGST</b>	<b>GSTIN/ Title of the Case/ WP No. and Date</b>	<b>Brief Issue/ Directions of Hon'ble High Court</b>	<b>Recommendations of Officer of the State /Centre</b>	<b>Remarks</b>
28	Madurai	M/s Myers Tyers Supply (india) Ltd. Madurai. WP(MD) No. 18723 of 2018 dated 27.08.2018	Prayer to issue order that the words “within 90 days of appointed day” found under the main part of rule 117(1) of CGST Rule 2017 and proviso there under, as ultra vires, Section 140(3) and section 164 of the CGST Act,2017or pass such further or other orders as may deem fit and proper in the circumstances of the case and render justice.	Nothing recommended	NO High Court Order, no recommendation, no error identified.

**Members (Centre)**

- Sh. Sandeep M. Bhatnagar, Member (GST & Investigation), CBIC
- Sh. Sandeep Kumar, Chief Commissioner, CGST, Delhi

**Member (GST Council Secretariat)**

- Dr. Rajeev Ranjan, Special Secretary

**Members (States) (through VC)**

- Sh. Anurag Rastogi, Principal Secretary, Haryana
- Sh. Devi Prasad Karnam, CST, West Bengal

**Special Invitees**

- Sh. Yogendra Garg, Pr. Commissioner, GST Policy Wing, CBIC
- Sh. Sanjay Mangal, Commissioner, GST Policy Wing, CBIC
- Sh. Amitabh Kumar, Joint Secretary, GST Council
- Sh. Dheeraj Rastogi, Joint Secretary, GST Council
- Sh. Prakash Kumar, CEO, GSTN
- Sh. Vashistha Chaudhary, SVP, GSTN
- Sh. K Gnanasekaran, Addl Commr, State Tax, Tamil Nadu (On behalf of ACS/Commr, State Tax, Tamil Nadu)
- Sh. Vijay Singh, Addl E & T Commissioner
- Sh. Rajib Sengupta, Jt. Commr, State Tax, West Bengal
- Sh. Ridhidesh Rawal, Dy. Commissioner, State Tax (On behalf of Chief Commr, State Tax, Gujarat)

**Others**

- Sh. Rajesh Agarwal, Director, GST Council
- Sh. Arjun Kumar Meena, Deputy Commissioner
- Sh. Rahul Raja, Under Secretary, GST Council
- Sh. S Mahesh Kumar, Under Secretary, GST Council
- Sh. Krishna Koundinya, Under Secretary, GST Council

**Minutes of the 10<sup>th</sup> Meeting of IT Grievance Redressal Committee (ITGRC) held on 22<sup>nd</sup> January 2020 at Kalpvriksha, North Block, New Delhi**

-----

The tenth meeting of the IT Grievance Redressal Committee (ITGRC) was held on 22<sup>nd</sup> January 2020 at Kalpvriksha in North Block, New Delhi. The list of officers who attended the meeting is attached as **Annexure-7**.

**Agenda Note 1: TRAN 1/TRAN 2 Cases as per Circular No. 39/13/2018-GST dated 3.04.2018:**

2. Shri Vashistha Chaudhary, SVP (Services), GSTN apprised the committee about the background that a total number of around 2655 cases of TRAN-1, 213 cases of TRAN-2 and 18 cases of TRAN 3 had been received from the Nodal officers of Center and States till 31.03.2019 at GSTN, excluding court cases on this issue. Further, a few cases, which were received from Nodal officer containing all the relevant information but were not in the format prescribed in SOP (issued by GSTN in April 2018), had also been included in the agenda. The details of cases discussed in previous meetings were as follows.

**Table 1: Details of TRAN 1/TRAN 2/TRAN 3 cases presented before IT-GRC through GSTN**

S. No.	Meeting Reference	No. of TRAN-1/TRAN 2/TRAN-3 Cases received			Cases examined and approved	Cases examined and not approved	Cases Withdrawn by GSTN
		Nodal Officer	Court Cases	Total			
1	2	3	4	5 (3+4)	6	7	8
1	1st IT-GRC on 22.06.2018	161	9	170	122	48	NIL
2	2nd IT-GRC on 21.08.2018	262	78	340	213	127	NIL
3	3rd IT-GRC on 26.10.2018	252	16	268	70	198	NIL
4	4 <sup>th</sup> IT-GRC on 12.02.2019	408	53	461	165	296	NIL
5	5 <sup>th</sup> IT-GRC on 05.03.2019	203	21	224	80	144	NIL
6	6 <sup>th</sup> IT-GRC on 27.05.2019	594	88	682	172	510	NIL
7	7 <sup>th</sup> IT-GRC on 11.06.2019	236	13	249	98	151	NIL
8	8 <sup>th</sup> IT-GRC on 13.08.2019	442	49	491	137	352	02
9	9 <sup>th</sup> IT-GRC on 02.12.2019	256	23	279	72	194	13
10	10 <sup>th</sup> IT-GRC on 22.01.2020	50*	13*	63*	To be discussed		
	Sub Total			3227			

**\*Note:** In 10<sup>th</sup> ITGRC, 50 cases were being presented as received from Nodal officers while 13 cases were received due to court cases. Out of it 18 cases were pertaining to TRAN-1 and 45 cases pertained to TRAN-2 (Total 63 Cases)

3. The SVP (Services) explained that in previous nine ITGRC Meetings total 3164 TRAN-1/TRAN-2 cases including cases where Writ Petitions were filed in various High Courts, were presented to ITGRC. Out of which, a total of 1129 cases had been considered and approved up to 9<sup>th</sup> ITGRC. Further, another 258 TRAN-2 cases had also been approved by ITGRC during these meetings. The filing of TRAN 1/TRAN-2 in these approved cases had been enabled by GSTN at GST Common Portal and the taxpayers had been informed through e-mails for filing their TRAN-1/TRAN-2 as the case may be. Further, reminders had been given to the taxpayers who had either not attempted to file their TRAN-1/TRAN-2 after being enabled or had merely submitted their applications after receiving communication from GSTN. The taxpayers who had still not filed their TRAN-1/TRAN-2 even after reminders, had been contacted telephonically by the officers of GSTN and guided appropriately for filing the same.

4. Now, another 63 cases (**18 cases of TRAN-1 and 45 cases of TRAN-2**) had been examined and presented before 10<sup>th</sup> ITGRC. Out of these, 51 cases were sent by the Nodal officers of Center/States while 12 cases arose out of writ petitions filed before various High Courts/orders. Details of cases presented before 10<sup>th</sup> ITGRC were as under:

- (a) During 9<sup>th</sup> ITGRC meeting, the Committee had allowed GSTN to withdraw total 7 TRAN-1 cases i.e. 06 TRAN-1 cases of Subcategory A2 and A4 as mentioned in Annexure-1 and 1 court case of subcategory A2 mentioned in Annexure 3. Since the description of subcategory A2 and A4 seemed overlapping and it was not clear whether the Migration could not be done due to taxpayer's mistake or it was on account of having any technical difficulty. Thus ITGRC had directed GSTN to present these cases in the next ITGRC Meeting. It was also observed by the Committee that description of sub-category A2 mentioned in Annexure-2 of 9<sup>th</sup> ITGRC Meeting Agenda was not clear as it appeared from description that TRAN-1 was filed and TRAN-2 was also submitted with no errors. It was therefore not clear as to what was the error in these TRAN-2 cases. Therefore, 9 withdrawn cases (**7 cases of TRAN-1 and 2 cases of TRAN-2**) were being resubmitted by GSTN with correct description to the Committee for consideration. The list of such cases was presented as **Annexure-1 to the Agenda 1**.
- (b) Further, a total of remaining **42 fresh cases of TRAN-2**, out of total 213 received from the Nodal officers of States and Centre, had been processed at GSTN level after analyzing the System logs and other details, were also presented before the Committee. The list of such cases was presented as **Annexure-2 to the Agenda 1**.
- (c) A total of 370 writ petitions had been received by GSTN pertaining to TRAN-1 till 19.12.2019. However, in 9<sup>th</sup> ITGRC, GSTN had reported 379 cases including 10 case which were reported from Nodal officer as well as by the Counsel/Legal department both i.e. duplicate cases; 10 cases which had no technical glitches but reported by mistake and 1 case in which analysis was pending. Therefore, there were actually 358 court cases reported by GSTN up to 9<sup>th</sup> ITGRC. Further, 12 new cases were reported in 10<sup>th</sup> ITGRC. Therefore, total 370 cases were mentioned in the agenda of 10<sup>th</sup> ITGRC having 11 TRAN-1 Cases and 1 TRAN-2 case. These facts were apprised to the ITGRC in following words:



“Few cases were received from Nodal officers and also from the Counsels/Legal Department as Writ Petition. Therefore, the present figures of court cases and the figures furnished in the proposal of different ITGRC may vary.”

Further, court cases pertaining to TRAN-1 are still being received at GSTN and are being investigated and referred to ITGRC. Accordingly, 360 cases were presented till 9<sup>th</sup> ITGRC and 03 were withdrawn for re-examination.

In 10<sup>th</sup> ITGRC 12 court cases (11 **cases of TRAN-1 and 1 case of TRAN-2**) were analyzed by GSTN and placed before the Committee for consideration. The list of such cases was presented as **Annexure-3 to the Agenda 1**.

4.1 Accordingly, total 63 Cases of TRAN-1 and TRAN-2 (including court cases), as mentioned below were presented before 10<sup>th</sup> ITGRC Meeting for decision:

- i. 18 TRAN-1 cases (07 withdrawn cases of 9<sup>th</sup> ITGRC in Annexure-1 and 11 fresh court cases in Annexure-3 of the Agenda)
- ii. 45 cases of TRAN-2 (42 cases forwarded by Nodal Officers as per Annexure 2; 2 cases forwarded by Nodal officers and represented after being withdrawn in 9<sup>th</sup> ITGRC as per Annexure-1 and 01 court case as per Annexure 3 of the Agenda.

#### **Analysis of TRAN 1 Cases (18 Cases):**

5. SVP, GSTN explained that it included 7 withdrawn cases of 9<sup>th</sup> ITGRC and 11 fresh court cases. Therefore, out of 18 TRAN-1 cases 06 cases were from Nodal Officers and 12 cases through Writ Petition.

5.1 The SVP, GSTN, thereafter elaborated the nature of technical issues experienced by the taxpayers in filing TRAN-1 along with reasons, under **Category ‘A’**, which consisted of following 03 sub-categories out of the different sub-categories reported in earlier ITGRC and number of cases pertaining to each subcategory were as per **column 3 and 4 of Table 2** below:

- **Sub Category A1: Cases where the taxpayer received the error as “Processed with Error”:** The taxpayer could not claim transitional credit as the line items requiring declarations of earlier existing law registration numbers were processed with error since the taxpayer had not added them in his registration details.
- **Sub Category A2: Cases where TRAN-1 not attempted as per logs - due to Registration issue and First return filed after TRAN-1 due date:** The taxpayers were not able to file TRAN-1 due to technical issues before 27.12.2017 and for which screenshots proofs were submitted. These taxpayers had faced challenges and thereafter in filing of their first return and in all such cases first return submission (GSTR-1/GSTR-3B) had been done post TRAN-1 last date.
- **Sub Category A4: Migration User- Cases where because of technical error on account of validation, the taxpayer completed migration and got registration after 27.12.2017 and hence couldn’t file TRAN-1:** As per GST Portal, the taxpayer could not migrate due to technical glitches (validation error). The taxpayer activated his Part A and also completed part B but could not migrate because of a validation error.

5.2 The details of cases covered under these sub-categories of Category A are reflected in the **Annexure 1 (cases forwarded by Nodal Officers) and Annexure 2 (Court Cases) of the Minutes** with details as in Table 2 below.

**Table-2: TRAN-1 Cases reported as having Technical Glitch**

<b>Sub Category</b>	<b>Sub Category Description</b>	<b>Cases received from Nodal Officers</b>	<b>Court Cases</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
A-1	Processed with Error	NIL	01 Cases (S. No 01 of Annexure 2)
A-2	<b>TRAN-1 not attempted as per logs - due to Registration issue and First return filed after TRAN-1 due date</b>	04 (S. No 1 to 4 of Annexure 1)	01 (S. No 02 of Annexure 2)
A4	Migration User- because of technical error on account of validation, the taxpayer completed migration and got registration after 27.12.2017 and hence couldn't file TRAN-1	02 (S. No 5 to 6 of Annexure 1)	NIL
	<b>Sub Total</b>	<b>06</b>	<b>02</b>

5.3 In above Subcategories, it was explained by the GSTN and observed by the Committee that technical glitch was genuinely faced by the taxpayer while filling the TRAN-1 and therefore could be considered for reopening the Portal in these cases.

6. **Category 'B'** had cases where no technical issues had been observed in TRAN 1 filing. The SVP, GSTN further elaborated the cases under the Category 'B', where no technical issues were found on the basis of GST system logs, as explained below in 03 sub-categories and number of cases pertaining to each sub-category, mentioned in **column 3 & 4 of Table 3** below: -

- **Sub-Category B-1: Cases in which as per GST system log, there was no evidences of error during submission/filing of TRAN1.** As per GST system log, there were no evidences of error during submission/filing of TRAN1.
- **Sub-Category B-2: Cases in which TRAN 1 filing attempted for first time or revision was attempted but no error/no valid error reported.** As per GST System logs the taxpayer has tried for saving/submitting for the first time or revision of TRAN 1 and there were no evidences of system error in logs.
- **Sub-Category B-5: Cases in which TRAN-1 was filed once but credit was not received.** The taxpayer had filed TRAN-1 once successfully but no credit had been posted in ledger and no errors had been observed in system logs.

6.1 The details of TRAN-1 cases covered under these sub-categories of Category B are reflected in the **Annexure 2 (Court Cases) of these Minutes** with details as in Table 3 below.

**Table-3: TRAN-1 Cases Reported as Not having Technical Glitch**

Sub Category	Sub Category Description	Cases received from Nodal Officers	Writ Petition Cases
1	2	3	4
<b>B-1</b>	As per GST system log, there are no evidences of error during submission/filing of TRAN 1.	NIL	05 (S. No 03 to 07 of Annexure 2)
<b>B-2</b>	TRAN-1 filing attempted for first time or revision and No error /No valid error reported.	NIL	01 (S. No 8 of Annexure 2)
<b>B-5</b>	Cases in which TRAN-1 was filed once but credit was not received.	NIL	04 (S. No 09 to 12 of Annexure 2)
	<b>Sub Total</b>	<b>NIL</b>	<b>10</b>

6.2. After going through the above cases, it was observed by the Committee that in case of cases at Category B, no technical issues were found as reported by SVP, GSTN on the basis of GST system logs. As, no technical issues had been observed in TRAN 1 filing in above Category B cases, Committee decided not to allow reopening of the Portal for these cases, in line with the decision in earlier nine ITGRC Meetings.

7. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A' and after further elaboration and discussion, 08 cases of TRAN-1 pertaining to subcategories A1, A2 and A4 of technical glitch as per Annexure, indicated in column No. 3 and 4 of Table 2 above were considered for allowing filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

7.1 The Committee also decided to recommend not to allow remaining 10 cases of TRAN-1 pertaining to Category 'B' as per Annexures indicated in column No. 3 and 4 of Table-3 above in absence of any evidence of technical/system errors in these cases.

**Analysis of TRAN-2 Cases (45 Cases):**

8. SVP, GSTN explained that it included 2 withdrawn cases of 9<sup>th</sup> ITGRC and 43 fresh cases. Out of these 45 TRAN-2 cases, 44 cases were from Nodal Officers and 01 case through Writ Petition.

8.1 The SVP, GSTN elaborated nature of technical issues experienced by the taxpayers in filing TRAN-2 along with reasons, under **Category 'A'**, which consisted of following 02 sub-categories and number of cases pertaining to each subcategory were as per **column 3 and 4 of Table 4** below. The details of cases covered under these sub-categories of Category A is reflected in the **Annexure 3 of the Minutes** with details as in Table 4 below.

**Table-4: TRAN-2 Cases reported as having Technical Glitch**

Sub Category	Sub Category Description	From Nodal Officers	Court Cases
1	2	3	4
A2	TRAN-1 filed and TRAN-2 in submitted status with no errors - to be enabled for filing. As per Logs taxpayer had filed TRAN-1 successfully and also submitted TRAN-2. DSC/EVC needs to be affix.	02 (S. No 1 to 2 of Annexure 3)	NIL
A3	TRAN-1 approved cases and enabled for filing of TRAN-2. TRAN-1 Approved cases and enabled for filing of TRAN-2.	01 (S. No 3 of Annexure 3)	NIL
	<b>Sub Total</b>	<b>03</b>	<b>NIL</b>

8.2 In above Sub-categories, it was observed by the Committee that cases at Subcategories A2 and A3 appeared to be having technical glitch which was genuinely faced by taxpayers while filling the TRAN-2 and so they could be considered for reopening the Portal.

9. In **Category 'B'** cases, no technical issues had been observed in TRAN- 2 filing. The SVP, GSTN further elaborated the cases under the Category 'B', that no technical issues were found in the GST system logs, as explained below in 05 sub-categories and number of cases pertaining to each sub-category has been mentioned in **column 3 & 4 of Table 5** below.

Further, the details of TRAN-2 cases covered under these sub-categories of Category B is reflected in the **Annexure 3 and Annexure 4 of the Minutes** with details as in Table 5 below:

**Table-5: TRAN-2 Cases reported as Not having Technical Glitch**

Sub Category	Sub Category Description	From Nodal Officers	Court Cases
1	2	3	4
B3	<b>TRAN-1 filed and TRAN-2 successfully filed with no errors.</b> As per Logs TRAN-1 filed successfully. As per logs taxpayer filed TRAN-2 without any error	01 (S. No 04 of Annexure 3)	NIL
B5	<b>TRAN-1 filed and TRAN-2 not attempted and no error in logs.</b> As per Logs TRAN-1 filed successfully. User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated	09 (S. No 05 to 13 of Annexure 3)	NIL
B7	<b>TRAN-1 filed with no declaration in table 7(a) section 7b or 7(d) hence not eligible for TRAN-2.</b> As per Logs, TRAN-1 Filed with	11 (S. No 14 to 24 of Annexure 3)	NIL

	No Declaration in Table 7(a) Section 7B or Table 7(d). Hence Not Eligible For TRAN-2.		
B9	<b>TRAN-1 filed, eligible for TRAN-2. TRAN-2 fresh/revision attempted with no error or no valid error reported.</b> As per Logs TRAN-1 filed successfully. Eligible for TRAN-2. TRAN-2 fresh/revision attempted with no error or no valid error reported in logs.	NIL	01 (S. No 1 of Annexure 4)
B10	<b>TRAN-1 not filed hence not eligible for filing TRAN-2.</b> As per logs Tran-1 attempted, error reported related to invalid registration gets corrected and save attempt got processed but filing not attempted of TRAN-1. As taxpayer has not filed TRAN-1 hence, not eligible for filing of TRAN-2	20 (S. No 25 to 44 of Annexure 3)	NIL
	<b>Sub Total</b>	<b>41</b>	01

9.1 After going through the above cases, it was observed by the Committee that cases at Category B were those where no technical issues were found on the basis of GST system logs. As, no technical issues had been observed in TRAN-2 filing in above Category B cases, Committee decided to not to allow reopening of the Portal for these cases.

10. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A' and after further elaboration and discussion, 03 cases of TRAN-2 pertaining to Sub-categories A2 and A3 of technical glitch as indicated in column No. 3 and 4 of Table 4 above were considered for allowing filing of TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 2.

10.2 The Committee had also decided not to allow remaining 42 cases of TRAN-2 pertaining to Category 'B'(Sub-categories B3, B5, B7, B9, B10) as per Annexures indicated in column No. 3 and 4 of Table-5 above in absence of any evidence of technical/system errors in these cases.

## **11. Decision on Agenda 1:**

### **11.1 TRAN-1:**

- i. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A' and after further elaboration and discussion, 08 cases of TRAN-1 pertaining Subcategories A1, A2 and A4 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 2 above were considered for allowing filing of TRAN 1/TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.
- ii. The Committee also decided not to allow remaining 10 cases of TRAN-1 pertaining to Category 'B' (Subcategories B1, B2 and B5) as per Annexures indicated in column No. 3 and 4 of Table-3 above in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past nine IT-GRC meetings.

## 11.2 TRAN-2

- i. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A' and after further elaboration and discussion, 03 cases of TRAN-2 pertaining to Subcategories A2 and A3 of technical glitch as per Annexures indicated in column No. 3 and 4 of Table 4 above were considered for allowing filing of TRAN 2 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 2.
- ii. The Committee also decided not to allow remaining 42 cases of TRAN-2 pertaining to Category 'B' (Sub-categories B3, B5, B7, B9, B10) as per Annexures indicated in column No. 3 and 4 of Table-5 above in absence of any evidence of technical/system errors in these cases, as was decided in similar cases in past nine IT-GRC meetings.

## 12. Other Issues:

12.1 SVP, GSTN further specifically pointed out that 22 cases of TRAN-1 and 05 cases of TRAN-2 (Total 27 cases as per **Annexure-5** to the instant minutes) received from the Nodal officer before 31<sup>st</sup> March, 2019 were not processed due to certain issues involved in them. These cases either had apparent non-technical issues and were therefore returned to the concerned Nodal officers or were received with Invalid GSTIN / without following SOP etc. It was requested by the GSTN that concerned Nodal officers may provide the missing information but so far, no reply had been received on these cases. Committee took note of above cases and expressed that these cases may be re-submitted before the committee if received with proper details through Nodal officers. It was also informed by SVP, GSTN to the committee that the TRAN 1 and TRAN 2 cases received up to 31<sup>st</sup> March 2019 by the GSTN Nodal Officer had been disposed of now. The court cases however, continued to be received.

12.2 Further, it was also appraised by the SVP, GSTN that the Nodal Officers are still sending representations of the taxpayers for enabling TRAN-1 on account of technical glitches in view of Circular No. 39/13/2018 dated 3<sup>rd</sup> April, 2018 and Notification No. 48/2018-CT dated 10<sup>th</sup> Sept. 2018 read with Notification No. 49/2019-CT dated 19<sup>th</sup> Oct. 2019 and almost 100 cases had been received. It was proposed by SVP, GSTN that these cases may be returned back to the nodal officers since those were received after 31<sup>st</sup> March, 2019. EVP GSTN informed that within the framework of Circular No. 39/13/2018 dated 03.04.2018 through which the IT Grievance Redressal mechanism had been set up, GSTN had issued a Standard Operating Procedure (SOP) in April 2018 wherein the modalities were laid down. It was expected that the cases would be examined and where prima facie it appeared to be a technical issue, then only it would be sent to GSTN. If the issue/problem was due to some legal/procedural reason the same may not be sent. However, the process was not followed in a number of cases and tax officers merely forwarded the applications of taxpayers. GSTN had presented the technical analysis of the Cases received from the Nodal officers' up to 31<sup>st</sup> March 2019. Cases received after that date have not been analysed and examined by GSTN. As regard the Court cases, after technical analysis they are put up before the ITGRC as per the directions from the Courts. The list of approved and not approved cases of the 9 ITGRC meetings have been shared with the tax administrations of Center and State. On this issue committee discussed the relevant provisions and informed GSTN that these cases shall not be returned back and may be examined by GSTN and suitably placed before the next ITGRC meeting. EVP Services informed that many of these cases received by GSTN were in the form of physical copies and not as per the SOP of April 2018 and it will be difficult to compile and analyse the same at this juncture. Accordingly, the Nodal officers from Center and States may be directed to send the TRAN1 cases of those taxpayers who may have faced a technical issue during filing after ascertaining as follows:

- a. The case of the taxpayer should be examined as to whether there appeared to be a demonstrable technical glitch due to which filing could not be completed on the common portal. Such an application should be accompanied with the evidences, which may identify the bona fide attempts on the part of the taxpayer for attempting to file TRAN 1 on or before 27.12.2017
- b. The Nodal officer should be authorized by the CCT/Chief Commissioner/Pr. Commissioner of the concerned State or Zone to send the recommended GSTINs to GSTN by mail. The Nodal officers should compile the details in the prescribed format and send the collated cases through mail to a dedicated email of GSTN as soon as possible but not later than 15<sup>th</sup> February 2020 so that the same can be put up before the ITGRC.

The Committee agreed and directed that GSTN would send a draft note to the GST Policy wing and GSTC Secretariat on process to be followed so that the tax officers of Center and State can accordingly be instructed to send all the pending cases of technical glitches of TRAN 1 to GSTN in a systematic manner for examination and presenting before the next ITGRC.

**Agenda 2: Cases Received as per Extended Scope of ITGRC in view of 32<sup>nd</sup> GST Council Decision.**

13. Shri Dheeraj Rastogi, Joint Secretary, GST Council informed to the Committee that in 32<sup>nd</sup> GST Council Meeting, agenda item 8 pertained to allowing IT-Grievance Redressal Committee (ITGRC) to consider non-technical issues (errors apparent on the face of record). After discussion in the GST Council, it was agreed to expand the mandate of the ITGRC and that *“the ITGRC shall consider on merits, the specific cases as covered under the orders of the Hon’ble High Court of Madras and by any other Hon’ble High Court as sent by any State or Central authority, to the GST Council Secretariat by 31<sup>st</sup> January, 2019. The ITGRC shall consider the listed cases (as informed by States / Centre before 31<sup>st</sup> January, 2019) where the following conditions were satisfied:*

- v. *TRAN-1, including revision thereof, has been filed on or before 27th December, 2017 and there is an error apparent on the face of the record (such cases of error apparent on the face of the record will not cover instances where there is a mistake like wrong entry of an amount e.g. Rs.10,000/- entered for Rs.1,00,000/-); and*
- vi. *The case has been recommended to the ITGRC through GSTN by the concerned jurisdictional Commissioner or an officer authorised by him in this behalf (in case of credit of Central taxes/duties, by the Central authorities and in the case of credit of State taxes, the State authorities, notwithstanding the fact that the taxpayer is allotted to the Central or the State authority). ”*

14. Accordingly, an OM dated 19.02.2019 was written to all States and CBIC to forward list of eligible cases. Thereafter, GST Council Secretariat had received a total of 179 cases *vis a vis* extended scope of ITGRC in 32<sup>nd</sup> GST Council Meeting and analysis of all these cases was presented in 6<sup>th</sup> ITGRC and no case was allowed by the Committee. Further, another 22 cases received as per extended scope of ITGRC were analysed and presented in 8<sup>th</sup> ITGRC wherein, Committee agreed to defer the agenda item covering these cases. Thereafter, few more cases were received as per extended scope of ITGRC and total 32 cases received as per extended scope of ITGRC (including the 22 cases of 8<sup>th</sup> ITGRC deferred by ITGRC) were analysed and presented in 9<sup>th</sup> ITGRC. After going through the facts of these 32 cases, 12 cases were allowed by the 9<sup>th</sup> ITGRC to rectify the non-technical glitch in TRAN-1/TRAN-2.

15. In Agenda 2 of the Meeting, another 04 cases received as per extended scope of ITGRC were placed before ITGRC in Annexure 6. The analysis of these cases on the basis of 32<sup>nd</sup> GST Council decision and mechanism specified in 8<sup>th</sup> ITGRC was presented before the committee as under:

**Table-6: Analysis of Cases Received as per Extended Scope of ITGRC**

Category		Description	No of Cases
A	Sub Category	<b>Cases reported on account of Non-Technical error</b>	
	A1	Recommended by jurisdictional tax authority with HC Order and having scenario where the credit was entered in wrong column. (i) In 01 cases, uploaded the details in table 7(d) instead of uploading in table 7(a) (ii) In 01 case, uploaded the details in table 7(d) instead of uploading in table 7(b)	02
	A2	Recommended by jurisdictional tax authority with HC Order but having scenario other than wrong column entry <ul style="list-style-type: none"> <li>The last digit of the Cenvat Balance was missed resulting in short availment of ITC</li> </ul>	01
	A4	Cases of non-technical error recommended by jurisdictional tax authority but Hon'ble High Court order details neither mentioned nor attached/No final order yet. <ul style="list-style-type: none"> <li>Filed TRAN-1 but by mistake uploaded the details in table 7(d) instead of uploading in the table 7(b)</li> </ul>	01
<b>Total</b>			<b>04</b>

16. In view of extended scope of ITGRC in 32<sup>nd</sup> GST Council Meeting and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC above 04 Cases as **per Annexure 6 of the instant Minutes** were discussed in the Committee. It was observed that 'Category A' involved cases reported on account of non-technical error which were received from jurisdictional officers of States/Centre. In the above table based on the availability of recommendation of jurisdictional tax authority, Hon'ble High Court Order and error type, Category-A was also divided in three subcategories as A1, A2 and A4.

17. Considering the above submissions, Committee had further discussed subcategory wise cases in view of the mechanism/process approved in 8<sup>th</sup> ITGRC as under.

**Category A1 (02 Cases)**

17.1 In subcategory A1, cases were having error of entry of credit in wrong column of TRAN-1. They had filed TRAN-1 by due date i.e. 27.12.2017, having Hon'ble High Court orders and recommendation from jurisdictional officers also. Therefore, they seemed to be squarely covered by the criteria specified in 8<sup>th</sup> ITGRC. It was further, observed that out of three subcategories of category A of table 6 this subcategory i.e. subcategory A1 fulfilled the criteria as approved in 32<sup>nd</sup> GST Council and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC as in these cases the error was apparent from records. Hence, these cases were covered by extended scope of ITGRC in 32<sup>nd</sup> GST Council decision and subsequent mechanism/process approved in 8<sup>th</sup> ITGRC.



### **Category A2 (01 Case)**

17.2 Subcategory A2 had a case where the error was reported as the TRAN-1 was filed but last digit of the Cenvat balance was not carried forward in the GST credit balance resulting in short transfer of ITC to the taxpayer. Case details were as under.

#### **M/s Tech Force Composites Pvt. Ltd. GSTIN 30AAACT6376M1Z4, W.P. No. 78/2019:**

17.2.1 As informed by the jurisdictional officer, after uploading the details in TRAN-1, the assessee noticed that the last digit of Cenvat Balance i.e. '4' of Rs. 1,34,84,304 was missed and therefore instead of availing the amount of Rs. 1,34,84,304 they finally got the ITC of Rs. 13,48,430 in TRAN-1 which resulted in short transfer of ITC of Rs. 1,21,35,874. In the instant case the Hon'ble High Court in its order dated 27.09.2019 held that *"the interest of justice will be served if the petitioner is granted liberty to make representation to the CBIC and the CBIC is directed to consider such representation for verification and bona fide of the claim made by the petitioner, no doubt in accordance with law and on its own merits, such representation will be made to the CBIC within 15 days from today. If such representation is indeed made, the CBIC is directed to consider such representation in the aforesaid terms and dispose of the same as expeditiously as possible and in any case within a period of two months from the date the same is received by the CBIC"*.

17.2.2 It emerged during the discussion that the above directions of High Court were for CBIC and the views/decision of CBIC was not available so far. Further, the above-mentioned submission at para 17.2.1 could not be verified and ascertained by the committee itself as the filed TRAN-1 form was not available before the committee. After the discussion and deliberations, committee observed that verification report from Commissioner, CGST containing complete details of case such that the amount of Rs. 1,34,84,304, which taxpayer wanted to avail as ITC, was mentioned or not somewhere in TRAN-1 needed to be checked. Therefore, the committee recommended to send back the case to the jurisdictional Commissionerate, CBIC and GSTN to ascertain the above fact and re-submit before ITGRC along with the views of CBIC. Accordingly, the decision on the case was deferred by the committee and the case was recommended to be sent back to jurisdictional Commissionerate, CBIC and GSTN for proper details expeditiously in view of the time limit set by the Hon'ble Court, which if violated might lead to contempt proceedings.

17.2.3 Further, it was also suggested by the committee that other cases of similar nature may also be sent back to jurisdictional Commissionerates/States for proper details and similar verifications as discussed at para 17.2.2 above.

### **Category A4 (01 Case)**

17.3 The case mentioned at subcategory A4 were recommended by the jurisdictional tax authority but as no details of any court case was mentioned or attached with the recommendation, it does not fulfil the criteria as approved in 32<sup>nd</sup> GST Council. Committee had observed that as per the decision of Council for non-technical cases High Court order was an essential condition to be fulfilled and in absence of High Court order in the present case Committee cannot recommend the case. Accordingly, the decision on the case deferred by the committee and the case was recommended to send back to the jurisdictional Commissionerate/State for proper and full details of High Court order as required under the extended scope of ITGRC or take any other remedial steps as per law.

## **18. Decision for Agenda 2**

- i. Allowed reopening of portal for 02 cases of Subcategory A1 (Annexure 6) as per Extended Scope of ITGRC decided in 32<sup>nd</sup> GST Council Meeting and subsequently the mechanism/process approved in 8<sup>th</sup> ITGRC.
- ii. Deferred the 01 case of Subcategory A2 (Annexure 6) and the case was recommended to send back to jurisdictional Commissionerate, CBIC and GSTN for proper and full details and re-submit along with the views of CBIC. , it was also suggested by the committee that other cases of similar nature may also be sent back to jurisdictional Commissionerates/States for proper details and similar verifications as discussed at para 17.2.2 above.
- vii. Deferred the 01 case of Subcategory A4 (Annexure 6) and the case was recommended to send back to the jurisdictional Commissionerate/State for proper and full details of High Court order as required under the extended scope of ITGRC or take any other remedial steps as per law.

**TRAN-1: Cases Received from Nodal Officer/resubmitted as per the direction of 9<sup>th</sup> ITGRC****(I) TRAN-1 : Cases resubmitted as per the direction of 9<sup>th</sup> ITGRC**

	Category	Detailed Description	Count of Taxpayer (Nodal Cases)
A2	TRAN-1 not attempted as per logs - Due to Registration issue and first Return filed after TRAN1 due date.	<p><b>Description reported in 9<sup>th</sup> ITGRC:</b> The taxpayers were not able to migrate due to technical issues. These taxpayers have applied afresh after 27<sup>th</sup> Dec 2017 and were allotted the same GSTIN as their Provisional ID later.</p> <p><b>Correct Description :</b> The taxpayers were not able to file TRAN-1 due to technical issues and for which screenshots proofs have been submitted. These taxpayers have faced challenges in filing of their first return and all first return submission (GSTR-1/GSTR-3B) has been done post TRAN-1 last date.</p>	04
A4	Migration User - Got New Registration post TRAN-1 end date.	<p><b>Description reported in 9<sup>th</sup> ITGRC :</b> The taxpayer is a migrated taxpayer and has taken registration on 29<sup>th</sup> September 2018 with effective date of registration as 1<sup>st</sup> July 2017.</p> <p><b>Correct Description:</b> The taxpayer is a migrated taxpayer and has taken registration post TRAN-1 end date with effective date of registration as 1<sup>st</sup> July 2017.</p>	02
	<b>Total</b>		<b>06</b>

**Category A2: TRAN-1 not attempted as per logs - Due to Registration issue and first Return filed after TRAN1 due date :** The taxpayers were not able to file TRAN-1 due to technical issues and for which screenshots proof has been submitted. These taxpayers have faced challenges in filing of their first return and all first return submission (GSTR-1/GSTR-3B) has been done post TRAN-1 last date.

S. No .	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitut ion of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
1	07AAICM7866P2ZG	MIX INDIA BULK HANDLING PRIVATE LIMITED	Delhi	Private Limited Company	Superintendent, Tech GST-Okhla, Delhi-South	Centr e	gstokhla@gmail.com
2	07AABCI8325A1ZZ	M/s IRVINE TECHNOLOGIES PVT LTD	Delhi	Private Limited Company	Sh. Nagendra Yadav, Joint Commissioner, Central Government, New Delhi	Centr e	ccu-cexdel@nic.in
3	24AFIPM3663A1ZS	INDRANIBEN PANIRBHAI MUDALIAR (PANIR POLY PACK)	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Government, Ahmedabad, Gujarat	State	jcegov-ct@gujarat.gov.in
4	33AADCR8355H1Z9	EXXARO TILES PRIVATE LIMITED	Tamil Nadu	Private Limited Company	K. M. Ravichandaran, Commissioner, CGST & Central Excise Commissionerate, Chennai South	Centr e	comp.chennainorth@gov.in

**Category A4 : Migration User – ‘Got New Registration post TRAN-1 end date’ :** The taxpayer is a migrated taxpayer and has taken registration post TRAN-1 end date with effective date of registration as 1st July 2017.

<b>S. No.</b>	<b>GSTIN/ Provisional Id</b>	<b>Legal Name (Name reported by the Nodal Officer is in brackets)</b>	<b>State</b>	<b>Constitution of business</b>	<b>Nodal Officer / Jurisdiction Name</b>	<b>Centre/State</b>	<b>E-Mail ID</b>
5	13AAACI9321H1ZV	INFINITY INFOMATIC PRIVATE LIMITED	Nagaland	Private Limited Company	Wochamo Odyuo, Addl. Commissioner of Taxes, Dimapur, Nagaland	State	wochamo@rediffmail.com
6	33AABCH5055Q1ZB	HEURTEY PETROCHEM INDIA PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramasamy, Joint Commissioner of State Tax, Tamilnadu	State	jccs@ctd.tn.gov.in

**TRAN-1: Writ Petition Cases**

Category No.	Category	Detailed Description	Count of Taxpayer
Category-A1	Processed with error	Cases where the taxpayer received the error 'Processed with error.' As per GST system logs the taxpayer has attempted to submit first time/fresh or revise TRAN1 but could not file because of errors.	01
Category-A2 (case resubmitted as per the direction of 9 <sup>th</sup> ITGRC)	TRAN-1 not attempted as per logs - Due to Registration issue and first Return filed after TRAN1 due date.	<p><b>Description reported in 9<sup>th</sup> ITGRC:</b> The taxpayers were not able to migrate due to technical issues. These taxpayers have applied afresh after 27th Dec 2017 and were allotted the same GSTIN as their Provisional ID later.</p> <p><b>Correct Description:</b> The taxpayers were not able to file TRAN-1 due to technical issues and for which screenshots proofs have been submitted. These taxpayers have faced challenges in filing of their first return and all first return submission (GSTR-1/GSTR-3B) has been done post TRAN-1 last date.</p>	01
Category-B1	As per GST system log, there are no evidences of error or submission/filing of TRAN-1.	As per logs User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated. No Valid Error reported.	05
Category -B2	TRAN-1 filing attempted for first time or revision was attempted but no error /no valid error reported	TRAN-1 Fresh/Revision Attempted with No error or No valid error reported	01
Category-B5	TRAN-1 filed but credit not received.	As per log user first time opened form and filed. ARN generated. ITC ledger is not updated. No error log captured.	04
	<b>Total</b>		<b>12</b>

**Category A1: Cases where the taxpayer received the error 'Processed with error.' As per GST system logs the taxpayer has attempted to submit first time/fresh or revise TRAN1 but could not file because of errors.**

**1. W.P. 1111 / 2019 M/S Tolexo Online Private Limited V/s UOI and Others**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
09AAFCT0145B1ZS	Uttar Pradesh	Private Limited Company

**Issue:** The petitioner attempted to file the form GST TRAN-1 on 22.12.2017 which is within the time period as prescribed in rule 117. However, the same could not be filed as the system was throwing an error. Even after numerous attempts to file the form GST TRAN-1, the form could not be filed owing to the system error.

**Status:** GSTN is not party in this matter. GSTN has issued comments apprising the status of the case in terms of CBIC's circular dated 03.04.2018 to the Asst. commissioner, CGST (Noida) vide letter dated 27.11.2019. The Hon'ble High Court vide order dated 19.10.2019 pleased to disposed off the writ petition directing the respondents to pass orders on the application of the petitioner which was pending consideration in accordance with law within a period of one month from date of order.

**Category A2: TRAN-1 not attempted as per logs - Due to Registration issue and first Return filed after TRAN1 due date :** The case was resubmitted as per the direction of 9<sup>th</sup> ITGRC. The taxpayers were not able to file TRAN-1 due to technical issues and for which screenshots proof has been submitted. These taxpayers have faced challenges in filing of their first return and all first return submission (GSTR-1/GSTR-3B) has been done post TRAN-1 last date.

**2. ANUPAM MOTORS :**

**Description reported in 9<sup>th</sup> ITGRC:** The taxpayers were not able to migrate due to technical issues. These taxpayers have applied afresh after 27th Dec 2017 and were allotted the same GSTIN as their Provisional ID later.

**Correct Description :** The taxpayers were not able to file TRAN-1 due to technical issues and for which screenshots proofs have been submitted. These taxpayers have faced challenges in filing of their first return and all first return submission (GSTR-1/GSTR-3B) has been done post TRAN-1 last date.

08AAUFA11 45N1Z1	ANUPAM MOTORS	Rajasthan	Partnership	<b>Court Case</b>	Centre
---------------------	------------------	-----------	-------------	-------------------	--------

**Category-B1:-** As per GST system log, there are no evidences of error or submission/filing of TRAN-1

**3. W.P. 3298 / 2019 M/s Lantech Pharmaceuticals Limited V/s UOI and Others**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
<i>37AABCL4746J1Z9</i>	Andhra Pradesh	Public Limited Company

**Issue:** The petitioner made an attempt for online submission of form GST TRAN-1 related to carry forward Input Tax Credit (ITC) of Rs.4,01,14,416/- but petitioner could not file the TRAN-1 due to technical error.

**Status:** GSTN is not party in this matter. GSTN has issued comments apprising the status of the case to the Visakhapatnam Central GST Commissionerate vide e- mail dated 06.09.2019. The Hon'ble High Court vide order dated 13.08.2019 disposed off the writ petition directing the respondents to either open the portal for filing of TRAN-1 electronically or in alternative accept the FORM GST TRAN-1 presented manually on or before 31.08.2019.

**Further investigation by GSTN:** An email dated 05.12.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 09.12.2019. The Petitioner replied vide e-mail dated 09.12.2019 whereby he forwarded a letter dated 07.12.2019 along with copy of High Court's order dated 13.08.2019. The petitioner has stated that he tried to file TRAN-1, but their efforts were futile for the reason which they don't know and he was unable to connect to the network due to technical and other reasons. Petitioner has not attached any screen shot evidencing the error.

Considering the aforesaid facts provided the said taxpayer can be considered as he did not faced technical issues in filing the TRAN-1.



**4. W.P. 12114 / 2018 M/s Inabata India Private Limited V/s UOI and Others**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
06AABC19109G1ZP	Haryana	Private Ltd. Company

**Issue:** The petitioner claimed that he repeatedly tried to upload its claim of credit of inputs in GST TRAN-1 on GST portal www.gst.gov.in. However, the applicant was not able to furnish TRAN-1 on account of the failure of the system to accept the information on the common portal.

**Status:** GSTN has only received incomplete copy of writ petition on 03.09.2019 along with copy of order dated 21.05.2018 from Nodal Officer, IT Issue (Haryana). GSTN vide e-mail dated 17.09.2019 issued comments apprising the status of case to the CGST Commissionerate (Haryana) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The matter has been disposed of vide order dated 21.05.2018 in terms of Order passed in CWP No.4180 of 2018 wherein the Hon'ble High Court please to direct the ITGRC to decide the matter in terms of clause 5.4 of CBIC's Circular no. 39/13/2018 dated 03.04.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of four week from the date of receipt of representation.

**Further investigation by GSTN:** An email dated 05.12.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 09.12.2019. However, no response received from the petitioner.

**5. W.P. 17236 / 2019 M/s Print Sales Company V/s UOI and Others**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
19ABKPV4571C1ZB	West Bengal	Proprietorship

**Issue:** The Petitioner claimed that he attempted to furnish the statement in FORM GST TRAN-1 within the stipulated period of 27th December 2017 in electronic interface ledger, but could not do so as the GST Portal was not opening.

**Status:** GSTN is not a party in this matter. No effective order is available on High court's website. GSTN vide e-mail dated 19.12.2019 issued comments apprising the status of case to the CGST

Commissionerate, Kolkata North Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The matter is pending and next date of hearing is not updated on Court's website.

**Further investigation by GSTN:** An email dated 05.12.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 09.12.2019. However, no response received from the petitioner.

**6. WP No. 15221 of 2019 M/s Jodhpur Truck Pvt. Ltd.**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
08AACCJ0816C1Z3	Rajasthan	Private Limited Company

**Issue:** The petitioner tried to carry forward the unavailed CENVAT credit by submitting declaration FORM GST TRAN-1 before last date but due to system error the required FORM GST TRAN-1 could not be uploaded.

**Status:** GSTN is a party in this matter. GSTN has issued comments apprising the status of the case to the Central GST Commissionerate, Jodhpur vide e- mail dated 19.11.2019. The Hon'ble High Court vide order dated 01.11.2019 disposed off the writ petition directing the respondents to permit the petitioner to submit offline GST TRAN-1 subject to furnishing proof that he had tried to upload GST TRAN-1 FORM prior to 27.12.2017 and such attempt failed due to technical fault/glitch on the common portal. The petitioner was directed to submit an application before the GST Council to issue requisite certificate/recommendation along with requisite particulars and evidence. If the petitioner's assertions is found correct the GST Council shall issue the recommendation/certificate to the petitioner within a period of three weeks from placement of such application.

**Further investigation by GSTN:** An email dated 03.12.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 05.12.2019. The Petitioner replied vide e-mail dated 04.12.2019 whereby he forwarded a letter dated 04.12.2019 addressed to GSTN stating therein that he wanted to file TRAN-1 but the site was not working and he also tried many times. On trying to login the petitioner was automatically logged out. He further stated that he could not submit the screen shot as there was no specific error.

Considering the aforesaid facts provided the said taxpayer can be considered as he did not faced technical issues in filing the TRAN-1.

**7. W.P. 17234 / 2019 M/s Rishi Graphics P. Ltd V/s UOI & Others**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
19AABCR1977M1ZS	West Bengal	Private Limited Company

**Issue:** Petitioner attempted to furnish the statement in FORM GST TRAN-1 within the stipulated period of 27<sup>th</sup> December 2017 in electronic interface ledger, but could not do so as the GST Portal was not opening.

**Status:** GSTN is not a party in this matter. GSTN has issued comments apprising the status of the case to the Central GST & CX Kolkata North Commissionerate vide e- mail dated 19.11.2019. No effective order is available on High court's website. Matter is pending and next date of hearing is not available on High Court's website.

**Further investigation by GSTN:** An email dated 19.12.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 21.12.2019 however, no response received from the tax payer.

**Category B2: Tran-1 Fresh/Revision Attempted with No error or No valid error reported****8. W.P. 9729 / 2018 M/s Vinay Fabrics Private Limited V/s UOI and Others**

GSTIN/ Provisional id	State	Constitution of Business
08AAACV2304D1ZW	Rajasthan	Private Limited Company

**Issue:** The petitioner tried to carry forward the unavailed CENVAT credit by submitting declaration for GST TRAN-1 but due to technical glitches/system error for reasons beyond the control of the petitioner, the required form GST TRAN-1 could not be uploaded

**Status:** GSTN is not a party in this matter. The Hon'ble High Court vide order dated 13.07.2018 pleased to direct the respondents to provisionally entertain the GST TRAN-1 and other returns of the petitioner either by way of opening the portal or manually. GSTN vide e-mail dated 18.10.2019 issued comments apprising the status of case to the CGST Jodhpur in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The matter is pending before the Hon'ble High Court and listed for hearing on 29.01.2020.

**Further investigation by GSTN:** An email dated 05.12.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 09.12.2019. However, no response received from the petitioner.

**Category-B4: TRAN-1 filed but credit not received.****9. 782/2019-RPM Medicare v. GSTN & Ors.**

GSTIN/ Provisional id	State	Constitution of Business
20AARFR2946P1ZM	Jharkhand	Partnership

**Issue:** The Petitioner had filed TRAN-1 within due date however, they did not receive the credit.

**Status:** GSTN is a party in this matter. GSTN vide e-mail dated 18.03.2019 issued comments apprising the status of case to the CGST Commissionerate (Ranchi) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide common order dated 11.09.2019 pleased to dispose of the matter with direction to the nodal officer to forward the application of the petitioner to ITGRC to take final decision in the matter.

**Further investigation by GSTN:** An email dated 05.12.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 09.12.2019. The Petitioner responded to the said email vide email dated 09.12.2019. The Petitioner has shared copy of letter addressed to IT Nodal officer GST, State Tax Deptt., Dhurwa stating therein that he filed TRAN-1 within due date and credit was to be granted in GST so that he can adjust the amount under GST regime. However, the credit in GST has not yet been granted. **He further stated that the error might be due to technical glitch in the process as well as due to clerical errors i.e. misclassification.** Petitioner has shared only screen shots of dashboard dated 09.12.2019 containing the message 'the filing of declaration in TRAN-1 is not available now as the due date is over' which is a valid message'.

Considering the aforesaid facts provided the said taxpayer can be considered as he did not face technical issues in filing the TRAN-1.

**10. 785/2019 - RPM Pharma v. GSTN & Ors.**

<b>GSTIN/ Provisional id</b>	<b>State</b>	<b>Constitution of Business</b>
20AAMFR8572J1ZT	Jharkhand	Partnership

**Issue:** Petitioner had filed TRAN-1 within due date however he did not receive the credit.

**Status:** GSTN is a party in this matter. GSTN vide e-mail dated 18.03.2019 issued comments apprising the status of case to the CGST Commissionerate (Ranchi) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide common order dated 11.09.2019 pleased to dispose of the matter with direction to the nodal officer to forward the application of the petitioner to ITGRC to take final decision in the matter.

**Further investigation by GSTN:** An email dated 05.12.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 09.12.2019. The Petitioner responded to the said email vide email dated 09.12.2019. The petitioner has shared copy of letter addressed to IT Nodal officer

GST, State Tax Deptt., Dhurwa stating therein that he filed TRAN-1 within due date and credit was to granted in GST so that he can adjust the amount under GST regime. However, the credit in GST has not yet been granted. **He further stated that the error might be due to technical glitch in the process as well as due to clerical errors i.e. misclassification.** Petitioner has not shared any screen shot evidencing any errors. Petitioner has only shared GST system dashboard screen shots dated 09.12.2019.

Considering the aforesaid facts provided the said taxpayer can be considered as he did not face technical issues in filing the TRAN-1.

#### 11. 799/2019 - RPM Distributors v. GSTN & Ors.

GSTIN/ Provisional id	State	Constitution of Business
20ADKPD3375L1ZN	Jharkhand	Proprietorship

**Issue:** Petitioner had filed TRAN-1 within due date however they did not receive the credit.

**Status:** GSTN is a party in this matter. GSTN vide e-mail dated 18.03.2019 issued comments apprising the status of case to the CGST Commissionerate (Ranchi) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide common order dated 11.09.2019 pleased to dispose of the matter with direction to the nodal officer to forward the application of the petitioner to ITGRC to take final decision in the matter.

Further investigation by GSTN: An email dated 05.12.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 09.12.2019. The Petitioner responded to the said email vide email dated 09.12.2019. The petitioner has shared copy of letter addressed to IT Nodal officer GST, State Tax Deptt., Dhurwa stating therein that he filed TRAN-1 within due date and credit was to granted in GST so that he can adjust the amount under GST regime. However, the credit in GST has not yet been granted. **He further stated that the error might be due to technical glitch in the process as well as due to clerical errors i.e. misclassification.** Petitioner has not shared any screen shot evidencing any errors. Petitioner has only shared GST system dashboard screen shots dated 09.12.2019.

Considering the aforesaid facts provided the said taxpayer can be considered as he did not face technical issues in filing the TRAN-1.

#### 12. 784/2019 - RPM Associates v. GSTN & Ors.

GSTIN/ Provisional id	State	Constitution of Business
20AAUFR6765PIZA	Jharkhand	Partnership

**Issue:** Petitioner had filed TRAN-1 within due date however they did not receive the credit.

**Status:** GSTN is a party in this matter. GSTN vide e-mail dated 09.04.019 issued comments apprising the status of case to the CGST Commissionerate (Ranchi) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide common order dated 11.09.2019 pleased to dispose of the matter with direction to the nodal officer to forward the application of the petitioner to ITGRC to take final decision in the matter.

**Further investigation by GSTN:** An email dated 05.12.2019 was sent to the Petitioner requesting for the following information:-

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 09.12.2019. The Petitioner responded to the aforesaid email vide email dated 09.12.2019. The petitioner has shared copy of letter addressed to IT Nodal officer GST, State Tax Deptt., Dhurwa stating therein that he filed TRAN-1 within due date and credit was to granted in GST so that he can adjust the amount under GST regime. However, the credit in GST has not yet been granted. **He further stated that the error might be due to technical glitch in the process as well as due to clerical errors i.e. misclassification.** Petitioner has not shared any screen shot evidencing any errors. Petitioner has only shared GST system dashboard screen shots dated 09.12.2019.

Considering the aforesaid facts provided the said taxpayer can be considered as he did not face technical issues in filing the TRAN-1.

**Annexure-3**

**TRAN 2: Cases Received from Nodal Officer of Centre & States /resubmitted as per the direction of 9<sup>th</sup> ITGRC**

	Category	Detailed Description	Count of Taxpayers
<b>A2</b>	TRAN-1 FILED AND TRAN-2 IN SUBMITTED WITH NO ERRORS - TO BE ENABLED FOR FILING.  (Cases resubmitted as per the direction of 9 <sup>th</sup> ITGRC)	<b>Description reported in 9<sup>th</sup> ITGRC:</b> As per Logs Tran-1 filed successfully. As per logs user neither submitted nor filed the form. No logs of save as well.  <b>Correct Description:</b> The taxpayers have submitted TRAN-2. DSC/EVC needs to be affix.	02
<b>A3</b>	TRAN-1 APPROVED CASES AND ENABLED FOR FILING OF TRAN-2.	TRAN-1 Approved cases and enabled for filing of TRAN-2.	01
<b>B3</b>	TRAN-1 FILED AND TRAN-2 SUCCESSFULLY FILED WITH NO ERRORS.	As per Logs Tran-1 filed successfully. As per logs taxpayer filed Tran-2 without any error.	01
<b>B5</b>	TRAN-1 FILED AND TRAN-2 NOT ATTEMPTED AND NO ERROR IN LOGS.	As per Logs Tran-1 filed successfully. User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated.	09
<b>B7</b>	TRAN-1 FILED WITH NO DECLARATION IN TABLE 7(a) SECTION 7B OR TABLE 7(d) HENCE NOT ELIGIBLE FOR TRAN-2.	As per Logs, Tran-1 Filed with No Declaration in Table 7(a) Section 7B or Table 7(d). Hence Not Eligible for Tran-2.	11
<b>B10</b>	TRAN-1 NOT FILED HENCE NOT ELIGIBLE FOR FILING TRAN-2.	As per logs Tran-1 attempted, error reported related to invalid registration gets corrected and save attempt got processed but filing not attempted of Tran-1. As taxpayer has not filed Tran-1 hence, not eligible for filing of Tran-2	20
	<b>Total</b>		<b>44</b>



**CATEGORY A2: TRAN-1 FILED AND TRAN-2 IN SUBMITTED WITH NO ERRORS - TO BE ENABLED FOR FILING:** The taxpayers have submitted TRAN-2. DSC/EVC needs to be affix.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Centre/State	E-Mail ID
1	07AABCT2439G2ZG	M/S TOPSEL PRIVATE LIMITED	Delhi	Private Limited Company	Assistant Commissioner, O/o the Principal Chief Commissioner, CGST & CX, Delhi Zone	Centre	ccu-cexdel@nic.in
2	01AFQPS7260F1ZB	VIKRAM SHARMA (M/S VEE KAY ELECTRONICS)	Jammu & Kashmir	Proprietorship	Sandeep Kumar, Programmer, Coordinator Jammu Division, State Admin GST, STC, J&K GST, Nodal Officer GST/BAS	State	sandeep.progl23@gmail.com

**CATEGORY A3: TRAN-1 APPROVED CASES AND ENABLED FOR FILING OF TRAN-2.**

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Centre/State	E-Mail ID
3	19AABCG9063D1ZL	M/S GOBINDA DISTRIBUTORS PVT. LTD.	West Bengal	Private Limited Company	Tarun Majumder, Assistant Commissioner of Central Tax, Kolkata	Centre	kolkatanorth.gst@gov.in

**CATEGORY B3: TRAN-1 FILED AND TRAN-2 SUCCESSFULLY FILED WITH NO ERRORS.**

S. No .	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitut ion of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
4	19AAACO7727 M1ZW	OPTIVAL HEALTH SOLUTION S PRIVATE LIMITED	West Bengal	Private Limited Company	Tarun Majumder, Assistant Commissioner Of Central Tax, Kolkata	Centr e	kolkatanorth.gst@gov.in

**CATEGORY B5: TRAN-1 FILED AND TRAN-2 NOT ATTEMPTED AND NO ERROR IN LOGS:**

As per Logs Tran-1 filed successfully. User neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated.

S. No .	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitut ion of business	Nodal Officer / Jurisdiction Name	Cent re/St ate	E-Mail ID
5	29AABCW574 5N1ZM	WEIWO COMMU NICATIO N PRIVATE LIMITED	Karnataka	Private Limited Company	Basavaraj K. S., Joint Commissioner Of Commercial Taxes, Karnataka	State	ctdgstit.grievance@ka.gov.in
6	29AAACT4033 H1ZG	VERTIV ENERGY PRIVATE LIMITED	Karnataka	Private Limited Company	Basavaraj K. S., Joint Commissioner Of Commercial	State	ctdgstit.grievance@ka.gov.in

					Taxes, Karnataka		
7	33BHMPK6821 R1ZP	MOHAN AKRISHN AN KEERTHI KA (PREMKR ISHNA ASSOCIA TES)	Tamil Nadu	Proprieto rship	Shri. G. Sreenivasa Rao, Commissioner, Cgst & Central Excise Commissionerat e, Coimbatore	Centr e	comp.chennain orth@gov.in
8	29AAACB7461 R1ZZ	BIOCON LTD	Karnataka	Public Limited Company	G. Narayanaswamy , Commissioner, Bengaluru South	Centr e	commr- cexblr1@nic.in
9	27AABCJ2102 L1ZU	J.P. ELECTR ONIC DEVICES (INDIA)P VT. LTD.	Maharasht ra	Private Limited Company	Smt. Kiran Verma, Commissioner, Cgst & Central Excise Commissionerat e, Navi Mumbai	Centr e	Naveen.De@ic egate.gov.in
10	24AACFT4642 F1ZF	TIRTH ALUMINI UM	Gujarat	Partnersh ip	Bhupendra M. Shrimali, Deputy Commissioner Of State Tax, Gandhidham, Kutch	State	dc25-rjt2- gstn@gujarat.g ov.in
11	27AACFR8495 E1ZU	RAMGOP AL RAMKIS HAN	Maharasht ra	Partnersh ip	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@ma hagst.gov.in
12	19AABCC2876 Q1ZZ	M/S VENUS PAPER MART (CASANO VA PROPERT IES	West Bengal	Proprieto rship	Nodal Officer (Technical Glitches), Cgst & Central Excise Commissionerat e, Kolkata North	Centr e	kolkatanorth.gs t@gov.in

		PRIVATE LIMITED)					
13	07AACCB6217H1ZW	BASUKI STEELS PRIVATE LIMITED	Delhi	Private Limited Company	Sidharth Goyal, Assistant Commissioner of Central Government, New Delhi	Centr e	ccu-cexdel@nic.in

**CATEGORY B7: TRAN-1 FILED WITH NO DECLARATION IN TABLE 7(a) SECTION 7B OR TABLE 7(d) HENCE NOT ELIGIBLE FOR TRAN-2.**

<b>S. No .</b>	<b>GSTIN/ Provisional Id</b>	<b>Legal Name (Name reported by the Nodal Officer is in brackets )</b>	<b>State</b>	<b>Constituti on of business</b>	<b>Nodal Officer / Jurisdiction Name</b>	<b>Cent re/St ate</b>	<b>E-Mail ID</b>
14	36AABCM9244N1ZZ	CERA SANITARYWARE LTD	Telangana	Public Limited Company	Shri. Raghu Kiran B, Joint Commissioner, Cgst & Central Excise Commissioner ate, Hyderabad	Centr e	cgst.mdclcom mtecomp@gov .in
15	29ADVPR8240H1ZR	SALAN A GOVIND A RAJU (SRI GANESH APPLIANCES)	Karnataka	Proprietors hip	Gosu Ramesh, Assistant Commissioner, Cgst & Central Excise Commissioner ate, Belagavi	Centr e	commr-cexblgm@nic.i n
16	06AAACZ0751C1ZR	ZUPITE X (INDIA)	Haryana	Private Limited Company	Nodal Officer, It Issues, Haryana	State	gsttihry@gmai l.com

		PRIVAT E LIMITE D					
17	24BCCPP2651M 1ZH	M/S APPSTE CH SOLUTI ON (JAYAB EN NILESH BHAI PRAJAP ATI)	Gujarat	Proprietors hip	Dr. Tejpal Singh, Principle Commissioner, Cgst & Central Excise Commissioner ate, Ahemdabad	Centr e	commr- cexamd3@nic. in
18	27ADKPT7558B 1Z5	SHREEJI AGENCI ES (YOGES H TULSID AS THAKK AR)	Maharasht ra	Proprietors hip	Miss Kalyaneshwari Patil, Deputy Commissioner Of State Tax, Mumbai	State	gstit.state@ma hagst.gov.in
19	27A AFFN0517J1 ZD	NIKHIL AGENCI ES	Maharasht ra	Partnership	Miss Kalyaneshwari Patil, Deputy Commissioner Of State Tax, Mumbai	State	gstit.state@ma hagst.gov.in
20	27A ABCM9244 N1ZY	CERA SANITA RYWAR E LTD.	Maharasht ra	Public Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner Of State Tax, Mumbai	State	gstit.state@ma hagst.gov.in
21	29A AMFN1523 D1ZF	NEYA FASHIO N	Karnataka	Partnership	Basavaraj K. S., Joint Commissioner Of Commercial Taxes, Karnataka	State	basavaraj.sagar @gmail.com

22	29AAHFH6613B 1ZL	HONEY DEW	Karnataka	Partnership	Basavaraj K. S., Joint Commissioner Of Commercial Taxes, Karnataka	State	basavaraj.sagar @gmail.com
23	29AYOPM0849 D1Z5	ROHIT PURUS HOTTA M MADIK AR (M/S PRISHA FASHIO NS)	Karnataka	Proprietors hip	Basavaraj K. S., Joint Commissioner Of Commercial Taxes, Karnataka	State	basavaraj.sagar @gmail.com
24	29AADFM1794J 1ZV	MALNA D CASHE WS	Karnataka	Partnership	Basavaraj K. S., Joint Commissioner Of Commercial Taxes, Karnataka	State	basavaraj.sagar @gmail.com

**CATEGORY B10: TRAN-1 NOT FILED HENCE NOT ELIGIBLE FOR FILING TRAN-2:** As per logs Tran-1 attempted, error reported related to invalid registration gets corrected and save attempt got processed but filing not attempted of Tran-1. As taxpayer has not filed Tran-1 hence, not eligible for filing of Tran-2.

S. No .	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Centre/State	E-Mail ID
25	09AFXPB3378 L1ZP	JAGDEEP BHALLA (M/S NEHA ELECTRONICS)	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Uttar Pradesh, Lucknow	State	ctithqlu-up@nic.in
26	36AAGFN1319 R1ZV	NAMAN TRADING COMPANY	Telangana	Partnership	Radha Sindhiya Linga, Assistant Commissioner, State Government	State	ac_gstn@tgct.gov.in
27	06ALTPS6218 G1ZN	M/S SEHGAL AUTOMOBILES (PANKAJ SEHGAL)	Haryana	Proprietorship	Pranesh Pathak, Commissioner, Office Of The Commissioner Of Cgst, Faridabad	Centre	commr-gstfbd@gov.in
28	06AADCM663 0J1ZG	MOUNTAIN VALLEY SPRINGS INDIA PRIVATE LIMITED	Haryana	Private Limited Company	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner, Gurugram East	State / Court Case	gsttihry@gmail.com

29	32AADCM663 0J1ZL	MOUNTAIN VALLEY SPRINGS INDIA PRIVATE LIMITED	Kerala	Private Limited Company	Biju Thomas, Deputy Commissioner, Central Govt, Kerala	Centre	bijuthomasvk@gmail.com
30	03AABCM567 4J1ZE	MCNROE CONSUMER PRODUCTS PVT. LTD	Punjab	Private Limited Company	Pawan Garg, Deputy Commissioner Of State Tax, State Government, Punjab	State	aetcgstpb@gmail.com
31	19AADCM663 0J1Z9	MOUNTAIN VALLEY SPRINGS INDIA PRIVATE LIMITED	West Bengal	Private Limited Company	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in
32	27ABRPB9803 G1ZI	SUMIT CHANDMAL BORA	Maharashtra	Proprietorship	Miss Kalyaneshwari Patil, Deputy Commissioner Of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
33	09AFOPG2268 P1ZQ	KANAK MARBLES (GIRISH KUMAR GUPTA)	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
34	27AAPFM3348 E1Z4	MAHAVIR TRADE CENTRE	Maharashtra	Partnership	Superintendent, Computer Centre, Mumbai Central Gst Commissionerate, Mumbai	Centre	comp-gstmcentral@gov.in



35	29AALFV8453 B1ZT	VERVE CLOTHING	Karnata ka	Partnership	Basavaraj K. S., Joint Commissione r Of Commercial Taxes, Karnataka	State	basavaraj.sagar @gmail.com
36	29AAIFT3839 N1ZD	THE SMART I	Karnata ka	Partnership	Basavaraj K. S., Joint Commissione r Of Commercial Taxes, Karnataka	State	basavaraj.sagar @gmail.com
37	29AAKFS2718 P1ZG	SHOPPIN	Karnata ka	Partnership	Basavaraj K. S., Joint Commissione r Of Commercial Taxes, Karnataka	State	basavaraj.sagar @gmail.com
38	29AAAFH6213 N1Z7	HI - STYLE	Karnata ka	Partnership	Basavaraj K. S., Joint Commissione r Of Commercial Taxes, Karnataka	State	basavaraj.sagar @gmail.com
39	27AABCM567 4J1Z4	MCNROE CONSUME R PRODUCT S PRIVATE LIMITED	Maharas htra	Private Limited Company	Shri Amit Kumar Sharma, Deputy Commissione r, Cgst & Central Excise Commissione rate, Mumbai	Centr e	amit.irs@gov.i n
40	21AABCM567 4J1ZG	MCNROE CONSUME R PRODUCT	Odisha	Private Limited Company	Dipankar Sahu, Joint Commissione r Of Ct & Gst (It), Commissione	Centr e	dcctitp@odish atax.gov.in

		S PRIVATE LIMITED			rate Of Ct & Gst, Odisha		
41	29ADRPV1935 F1ZZ	LEKHA MARKETING (YERRAGUNTA PHANIRAJA VITAL)	Karnataka	Proprietorship	Basavaraj K. S., Joint Commissioner Of Commercial Taxes, Karnataka	State	basavaraj.sagar@gmail.com
42	29AFGPT4653 P1ZI	SWATHI MEDICALS AND GENERAL STORES (TARANATHA NAYAK)	Karnataka	Proprietorship	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Karnataka	State	basavaraj.sagar@gmail.com
43	29AFLPP4669 Q1Z7	USHA MEDICALS (DINAKAR PRABHU)	Karnataka	Proprietorship	Basavaraj K. S., Joint Commissioner Of Commercial Taxes, Karnataka	State	basavaraj.sagar@gmail.com
44	24ADAPP2977 Q1ZX	AUTO ELECTRICALS (SIRAZ ISMAILBHAI PIPERWADIYA)	Gujarat	Proprietorship	I.T.Keshwani, Deputy Commissioner, State Govt, Gujarat	State	dc22-rjt1-gstn@gujarat.gov.in

**TRAN-2: Writ Petition Case**

Category No.	Category	Detailed Description	Count of Taxpayer
CategoryB-9	TRAN-1 Filed and TRAN-2 attempted with no error in logs	As per logs TRAN-1 filed successfully. Eligible for TRAN-2. TRAN-2 fresh/revision attempted with no error or no valid error reported in logs	01
	<b>Total</b>		<b>01</b>

**Category B-9: TRAN-1 Filed and TRAN-2 attempted with no error in logs****1. W.P. 538 / 2019 Globe Agencies V/s UOI and Others**

GSTIN/ Provisional id	State	Constitution of Business
09AAAFG7246A1ZQ	Uttar Pradesh	Partnership

**Issue:** The petitioner claims that he tried to file TRAN-2 several times and even on last date i.e. 30.06.2018 but failed to file the same on portal due to technical error which continued throughout the day.

**Status:** GSTN is a party in this matter. GSTN has issued comments apprising the status of the case to the CGST Commissionerate (Ghaziabad) vide mail dated 17.10.2019. The Hon'ble High Court vide order dated 02.05.2019 directed the respondents to reopen the portal within one month. In the event they do not do so, they will entertain the GST TRAN-2 of the petitioner manually and pass orders on it after due verification of the credits as claimed by the petitioner. The matter is pending before the Hon'ble High Court and next date of hearing is not available of court's website.

**Further investigation by GSTN:** An email dated 17.12.2019 was sent to the Petitioner requesting for the following information: -

- i. Exact technical glitch faced by you while filing TRAN-1
- ii. Nature of error noticed
- iii. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

The Petitioner was requested to provide the details by 19.12.2019. However, no response was received from the Petitioner.

**TRAN-1 & TRAN 2 : Details of 27 Cases sent by Nodal Officers of Centre/States but not processed by GSTN due to issues mentioned below:**

**I. Details of TRAN-1 Cases not processed:**

	Category	Issues Involved	Count of Taxpayers
<b>A</b>	<b>Court Cases involving Non-Technical issues</b>	No apparent technical glitch. The cases were returned to the Nodal officers by emails to take action as per decision of 32nd GSTC Meeting.	10
<b>B</b>	<b>Cases reported with invalid GSTIN</b>	Invalid GSTIN provided by the Nodal Officer. Information not provided despite repeated messages.	09
<b>C</b>	<b>Cases with No SOP</b>	Not received as per the prescribed SOP despite repeated reminders.	03
	<b>Total</b>		<b>22</b>

**Category A: Court Cases involving Non-Technical issues :**

S r. N o .	GSTIN	Legal Name	State	Nodal Officer
1	10AAAC T8593J1Z 5	M/S TOPSEL MARKETING PRIVATE LIMITED	Bihar	Mukesh Kumar, Assistant Commissioner State-Tax, Patna
2	10AAAC T8593J2Z 4	M/S TOPSEL MARKETING PRIVATE LIMITED	Bihar	Mukesh Kumar, Assistant Commissioner State-Tax, Patna
3	27AQSPS 1185N1Z V	M/S Euro Pratik Limited Edition	Maha rashtr a	Shri A. P. Bandekar, Assistant Commissioner, Central Government, Mumbai
4	27AQNPS 5698H1Z V	Euro Pratik sales corporation	Maha rashtr a	Shri A. P. Bandekar, Assistant Commissioner, Central Government, Mumbai

5	08AAAC A2251L1 ZU	M/S ALCHEM INTERNATIONAL PRIVATE LIMITED	Rajasthan	Sh. P. K. Singh. Principal Commissioner, CGST & Central Excise Commissionerate, Jaipur
6	36ACTPK 0948C1ZI	RUPESH KATHURI	Telangana	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad
7	36AADH K3535K1 Z5	KATHURI RAJENDER HUF	Telangana	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad
8	36AABH K9816K1 ZV	KATTURI MALLES	Telangana	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad
9	09AACC N8820E1 ZH	NOREX FLOVOURS PRIVATE LIMITED	Uttar Pradesh	Joint Commissioner, Commercial Taxes, State Govt. Uttar Pradesh
10	09AABC A9292J1Z 8	ASHOKA BUILDCON LIMITED	Uttar Pradesh	Shri Madan Mohan Singh, Commissioner, CGST Commissionerate, G. B. Nagar

**Category B: Cases reported with invalid GSTIN**

S r. N o.	GSTIN	Legal Name reported by Nodal Officer	State	Nodal Officer
11	33AAFCG0 681R1ZA		Tamil Nadu	S. Ramaswamy, Joint Commissioner, Computer Syatems, Channai
12	33EMBPM3 104M1ZB	DEEN MEERAN FIRE WORKS	Tamil Nadu	S. Ramaswamy, Joint Commissioner, Computer Syatems, Channai
13	33EKUPM1 045C1ZD	K.P.N. HARDWARES	Tamil Nadu	S. Ramaswamy, Joint Commissioner, Computer Syatems, Channai
14	33BCYPS85 44Q1Z7	NEELAM INDUSTRIES	Tamil Nadu	S. Ramaswamy, Joint Commissioner, Computer Syatems, Channai
15	27AABCV 6662P1ZL	VARSA plastics	Maharashtra	Shrikant Patil, Comissioner, Central Govt, Aurangabad

1 6	29AACCS5 034K1ZG	SUNLUX TECHNOLOGIES PVT LTD	Karnata ka	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru
1 7	29AAPFW4 783B1Z1	WINGS INTERNATIONAL	Karnata ka	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru
1 8	37AJPV623 2G1ZW	SRI LAKSHMI SRINIVASA PACKAGINGS	Andhra Pradesh	M. Prakasarao, Deputy Commissioner of State Tax, Andhra Pradesh
1 9	37AFEPV75 38R1ZV	VENKAT AGRO CHEMICALS	Andhra Pradesh	M. Prakasarao, Deputy Commissioner of State Tax, Andhra Pradesh

#### Category C: Cases with No SOP

Sr · N o.	GSTIN	Legal Name	State	Nodal Officer
20	04BEFPS1795 Q1ZQ	M/s Shukla Provision Store	Chandigarh	Excise & Taxation Department, Union Territory, Chandigarh
21	04AACCF409 9D1ZU	M/s Forbro Lifestyles Limited	Chandigarh	Excise & Taxation Department, Union Territory, Chandigarh
22	27AABCP658 4G1Z5	Prime Pharmaceuticals	Maharashtra	P.K Pathak, Central Govt, Maharashtra

#### II. Details of TRAN-2 Cases not processed:

	Category	Detailed Description	Count of Taxpayers
A	<b>Court Cases involving Non-Technical issues</b>	No apparent technical glitch . The cases were returned to the Nodal officers by emails to take action as per decision of 32nd GSTC Meeting.	04
B	<b>Cases reported with invalid GSTIN</b>	Invalid GSTIN provided by the Nodal Officer. Information not provided despite repeated messages.	01
	<b>Total</b>		<b>05</b>

**Category A: Court Cases involving Non-Technical issues :**

<b>Sr. No.</b>	<b>GSTIN</b>	<b>Legal Name</b>	<b>State</b>	<b>Nodal Officer</b>
1	10AAACT8593J1Z5	M/S TOPSEL MARKETING PRIVATE LIMITED	Bihar	Mukesh Kumar, Assistant Commissioner State-Tax, Patna
2	10AAACT8593J2Z4	M/S TOPSEL MARKETING PRIVATE LIMITED	Bihar	Mukesh Kumar, Assistant Commissioner State-Tax, Patna
3	27AQNPS5698H1ZV	Euro Pratik sales corporation	Maharashtra	Shri A. P. Bandekar, Assistant Commissioner, Central Government, Mumbai
4	27AQSPS185N1ZV	M/S Euro Pratik Limited Edition	Maharashtra	Shri A. P. Bandekar, Assistant Commissioner, Central Government, Mumbai

**Category B: Cases reported with invalid GSTIN.**

<b>Sr. No.</b>	<b>GSTIN</b>	<b>Legal Name reported by Nodal Officer</b>	<b>State</b>	<b>Nodal Officer</b>
5	Not Provided	KATARIA AUTOMOBILES PVT. LTD.	Gujarat	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad

**Cases Received as per Extended Scope of ITGRC**

Category		Description	No of Cases
A	Sub Category	<b>Cases reported on account of Non-Technical error</b>	
	<b>A1</b>	Recommended by jurisdictional tax authority with HC Order and having scenario where the credit was entered in wrong column. (vii) In 01 cases, uploaded the details in table 7(d) instead of uploading in table 7(a) (viii) In 01 case, uploaded the details in table 7(d) instead of uploading in table 7(b)	02
	<b>A2</b>	Recommended by jurisdictional tax authority with HC Order but having scenario other than wrong column entry <ul style="list-style-type: none"> <li>The last digit of the Cenvat Balance was missed resulting in short availment of ITC</li> </ul>	01
	<b>A4</b>	Cases of <b>non-technical error</b> recommended by jurisdictional tax authority but Hon'ble High Court order details neither mentioned nor attached/No final order yet. <ul style="list-style-type: none"> <li>Uploaded the details in table 7(d) instead of uploading in table 7(b)</li> </ul>	01
<b>Total</b>			<b>04</b>



**Category A: Cases reported on account of Non-Technical error****Category A1 (02 cases)** Recommended by jurisdictional tax authority.

- i. In 01 case, uploaded details in column 7(d) instead of column 7(a)
- ii. In 01 case, uploaded details in column 7(d) instead of column 7(b)

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	Centre, CGST Delhi North, M/s Blue Bird Pure Pvt. Ltd.	GSTIN: 07AAHCB0011G1 ZD  W.P. 3798/2019	Taxpayer filed TRAN-1 but the details were uploaded in wrong column 7(d) instead of column 7(a).  <b>Order:</b> The High Court has directed to either open the online portal so as to enable the petitioner to again file the rectified TRAN-1 form with correction on or before 31.07.2019. Therefore, the petitioner will be permitted to file returns in TRAN-2.	Recommended	Case has not been presented in any ITGRC till now
2	State,  SGST Thiruvananthapuram, M/s Popular Vehicles & Services Ltd.	GSTIN: 32AABCP3805G1 ZW, W.P. No. 609/19 & Review Petition No. 932 of 2019	Filed TRAN-1 but by mistake uploaded the details in table 7(d) instead of uploading in table 7(b)  <b>Order:</b> Hon'ble H.C of Kerala at Ernakulum vide its order dtd. 14.01.2019 ordered the respondents to accept the petitioner's manual filing of Form GST TRAN-1 and Form GST TRAN-2 within a period of one week from the date of receipt of the judgement and if the petitioner submits the same within the stipulated time the respondent shall accept and transmit it into the electronic credit ledger of the petitioner within a further period of one week.	Recommended	Earlier placed in the 6 <sup>th</sup> ITGRC through GSTN under B4 category but not allowed

**Category A2 (01 Case):**

- i. The last digit of the Cenvat Balance was missed resulting in short availment of ITC. No error of placing values in wrong column.

S. No	State/ CGST	GSTIN/ Title of the Case/ WP No. and Date	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
3	Centre, CGST Goa, M/s Tech Force Composites Pvt. Ltd.	GSTIN 30AAACT6376M1 Z4, W.P. No. 78/2019	<p>After uploading the details in TRAN-1, the assessee noticed that the last digit of Cenvat Balance i.e. '4' of Rs. 1,34,84,304 was missed and therefore instead of availing the amount of Rs. 1,34,84,304 they availed the ITC of Rs. 13,48,430 in TRAN-1 which resulted in short availment of ITC of Rs. 1,21,35,874.</p> <p><b>Order:</b> The Hon'ble H.C in its order dated 27.09.2019 held that " the interest of justice will be served if the petitioner is granted liberty to make representation to the CBIC and the CBIC is directed to consider such representation for verification and bona fide of the claim made by the petitioner, no doubt in accordance with law and on its own merits, such representation will be made to the CBIC within 15 days from today. If such representation is indeed made, the CBIC is directed to consider such representation in the aforesaid terms and dispose of the same as expeditiously as possible and in any case within a period of two months from the date the same is received by the CBIC."</p>	Commissioner has recommended the case	Case has not been presented in any ITGRC till now. The case is not having error of transposition of values in wrong column as approved in 32 <sup>nd</sup> GST Council meeting and further procedure approved in 8 <sup>th</sup> ITGRC

**Category A4 (01 case) :** Cases of **non-technical error** recommended by jurisdictional tax authority but Hon'ble High Court order details neither mentioned nor attached/No final order yet.

<b>S. No</b>	<b>State/ CGST</b>	<b>GSTIN/ Title of the Case/ WP No. and Date</b>	<b>Brief Issue/ Directions of Hon'ble High Court</b>	<b>Recommendations of Officer of the State /Centre</b>	<b>Remarks</b>
<b>4</b>	State,  SGST Thiruvananthapuram, M/s Popular Auto Dealers Pvt. Ltd.	GSTIN: 32AADCP6984G1Z8, W.P. No. 5798/19	Filed TRAN-1 but by mistake uploaded the details in table 7(d) instead of uploading in table 7(b)	Commissioner has recommended the case	Placed in the 6 <sup>th</sup> ITGRC under B3 category but not allowed. No High court order attached or mentioned by the State Commissioner

**Members (Centre)**

- Sh. Ashok Kumar Pandey, Member (GST), CBIC
- Sh. Anil Kumar Jha, Additional Secretary, Revenue
- Ms. Hemambika R. Priya, Chief Commissioner & Pr. Commissioner, CGST Delhi North (on behalf of Sh. Sandeep Kumar, Chief Commissioner, CGST, Delhi)

**Member (GST Council Secretariat)**

- Dr. Rajeev Ranjan, Special Secretary

**Members (States) (through VC)**

- Sh. Vijay Singh, Additional ETC (on behalf of Sh. Anurag Rastogi, Principal Secretary, Haryana)
- Sh. Rajib Sengupta, Jt. Commr, State Tax, West Bengal (on behalf of Sh. Devi Prasad Karnam, CST, West Bengal)
- Sh. K Gnanasekaran, Addl Commr, State Tax, Tamil Nadu (On behalf of ACS/Commissioner, State Tax, Tamil Nadu)
- Sh. Ridhidesh Rawal, Dy. Commissioner, State Tax (On behalf of Chief Commissioner, State Tax, Gujarat)

**Special Invitees**

- Sh. Yogendra Garg, Pr. Commissioner, GST Policy Wing, CBIC
- Sh. Sanjay Mangal, Commissioner, GST Policy Wing, CBIC
- Sh. Amitabh Kumar, Joint Secretary, GST Council
- Sh. Dheeraj Rastogi, Joint Secretary, GST Council
- Ms. Ashima Bansal, Joint Secretary, GST Council
- Ms. Kajal Singh, EVP, GSTN
- Sh. Vashistha Chaudhary, SVP, GSTN
- Sh. Akhil Kumar Khatri, ADG (GST), DG Systems, CBIC

**Others**

- Sh. Rajesh Agarwal, Director, GST Council
- Sh. Santosh Kumar Mishra, Additional Commissioner, CGST Delhi Zone
- Sh. Arjun Kumar Meena, Deputy Commissioner, GST Council
- Sh. Sumit Kumar, Superintendent, GST Council