



# Agenda for 40<sup>th</sup> GST Council Meeting

12 June 2020

Volume – 2





**File No: 368/40<sup>th</sup> GSTCM/GSTC/2020**

**GST Council Secretariat**

Room No.275, North Block, New Delhi

Dated: 05<sup>th</sup> June 2020

**Notice for the 40<sup>th</sup> Meeting of the GST Council scheduled on 12<sup>th</sup> June 2020 through video conferencing**

The undersigned is directed to refer to the subject cited above and to say that the 40<sup>th</sup> Meeting of the GST Council will be held on 12<sup>th</sup> June 2020 through **Video Conferencing** as follows:

Friday, 12<sup>th</sup> June, 2020 : 1100 hours onwards

2. The agenda items for the 40<sup>th</sup> Meeting of the GST Council will be communicated in due course of time.
3. Respective State NIC units may be contacted for details regarding Video Conferencing.
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 40<sup>th</sup> Meeting of the GST Council on 12<sup>th</sup> June 2020**

1. Confirmation of the Minutes of 39<sup>th</sup> GST Council Meeting held on 14<sup>th</sup> March 2020
2. Review of Revenue Position
3. Issues recommended by the Law Committee for the consideration of the GST Council
  - i. Amendment in CGST Rules to prescribe the rates for Composition Scheme under Section 10(2A)
  - ii. Proposal to issue Removal of difficulty order for extending the time limit for revocation of cancellation of registration
  - iii. Notification of provisions of the Finance Act, 2020 amending various sections of the CGST Act and the IGST Act
  - iv. Reduction of late fees and rate of interest for small taxpayers (taxpayers with aggregate turnover up to Rs. 5 crore) for the tax period May, 2020, June, 2020 and July, 2020
  - v. Reduction in rate of interest for delay in payment of GST for remaining part of Financial Year 2020-21
  - vi. Reduction in late fees for FORM GSTR-3B for months from July, 2017 to January, 2020- One time amnesty to clean up pendency in return filing in GST regime
4. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government
5. Decisions of the GST Implementation Committee (GIC) for information of the Council
6. Decisions/Recommendations of the IT Grievance Redressal Committee for information of the Council
7. Creation of State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) for the State of Uttar Pradesh
8. Quarterly Report of the National Anti-Profiteering Authority (NAA) for the quarter January to March 2020 for the information of the GST Council
9. Constitution of Grievance Redressal Committee at CBIC Zonal / State level for redressal of grievance of taxpayers on GST related issues
10. Any other agenda item with the permission of the Chairperson
11. Date of the next meeting of the GST Council

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# Discussion on Agenda Items

## **Agenda Item 2: Review of Revenue Position**

1. The Table 1 below gives the details of revenue collected as Central Goods and Services Tax (CGST), State Goods and Services Tax (SGST), Integrated Goods and Services Tax (IGST) and Cess for the FYs 2017-18, 2018-19, 2019-2020 and 2020-21(Till May'20)

**Table 1\*: GST revenue during 2017-18, 2018-19, 2019-20 & 2020-21**

(In ₹ Crore)	2017-18	2018-19	2019-20	2020-21 (Apr-May)
CGST	1,18,876	2,02,444	2,27,442	15,397
SGST	1,71,803	2,78,817	3,09,231	18,862
IGST	3,87,356	5,98,739	5,86,699	52,732
<i>Domestic</i>	1,93,093	3,08,243	3,19,422	24,018
<i>Imports</i>	1,94,263	2,90,495	2,67,277	28,714
Comp Cess	62,614	97,369	98,745	7,332
<i>Domestic</i>	56,319	87,290	88,303	6,211
<i>Imports</i>	6,295	10,080	10,442	1,121
<b>Total</b>	<b>7,40,650</b>	<b>11,77,369</b>	<b>12,22,116</b>	<b>94,323</b>

\*Figures rounded to nearest whole number

2. The Table 2 below shows the IGST collected, refunded and settled/apportioned during the current FY (2020-21)

**Table 2: IGST Collection/Settlement/Apportionment/Refund from April'20-May'20**

**(Figures in Rs. Crore)**

<b>1</b>	Collections (+)	52,732
<b>2</b>	Recovery from IGST Ad-hoc apportionment(+)	0
<b>3</b>	Refunds (-)	11,334
<b>4</b>	Settlement (-)	22,766
<b>(i)</b>	CGST	12,013
<b>(ii)</b>	SGST	10,753
<b>5</b>	CGST ad hoc	0
<b>6</b>	SGST ad hoc	0
<b>7</b>	<b>Net (1+2-3-4-5-6)</b>	<b>18,632</b>

\* Figures rounded to nearest whole number

## Compensation Fund

3. As per provision of GST (Compensation to States) Act, 2017 the Compensation Cess collected since implementation of GST w.e.f. 01.07.2017 till April 2020 and the compensation released are shown in the table below:

**Table 3: Compensation Cess collected and compensation released**

(Figures in Rs. Crore)

	2017-18	2018-19	2019-20	2020-21	Total
Compensation Cess collected	62,612	95,081	95,444	1,135 (Till Apr)	2,54,272
Compensation released	41,146	69,275	1,20,498	15,340	2,46,259
Balance	21,466	25,806	(25,054)	(14,205)	8,013

4. The issue of IGST un-apportioned during 2017-18 has been under discussion in the GST Council for past many meetings. While from 2018-19, balance IGST is regularly being apportioned on *ad-hoc* basis, during 2017-18, an amount of ₹ 1.76 lakh crore had remained un-apportioned and was devolved as per Finance Commission formula. CAG, in his audit report has also pointed out that it should have been first apportioned on *ad-hoc* basis and State share from the central portion of IGST should have been given to States.

5. Reversal of this transaction has four legs:
- reversal of IGST devolution
  - ad-hoc* apportionment of the entire amount of ₹ 1.76 lakh into SGST and CGST and release of SGST amount to States
  - release of States' share from CGST; and
  - reversal of compensation amount due to (b) above

6. While the amount pertaining to a-c above are adjustments to Consolidated Fund of India, the reversal at (d) above will get credited back to the Compensation Fund. For the purpose of carrying out this reversal, the transaction has been split up into two parts one with no cash impact and the remaining where either States will have to be released additional SGST portion of IGST for some States or additional reversal of compensation (or devolution) will have to be made with respect to other States. The first leg of the transaction having no cash implication has been carried out and the net implication has been given effect to by **transferring ₹ 33,412 crore from the Consolidated Fund of India to the Compensation Fund**. This amount has been used to **release the Compensation due from December, 2019 to February, 2020 of ₹ 36,400 crore**.

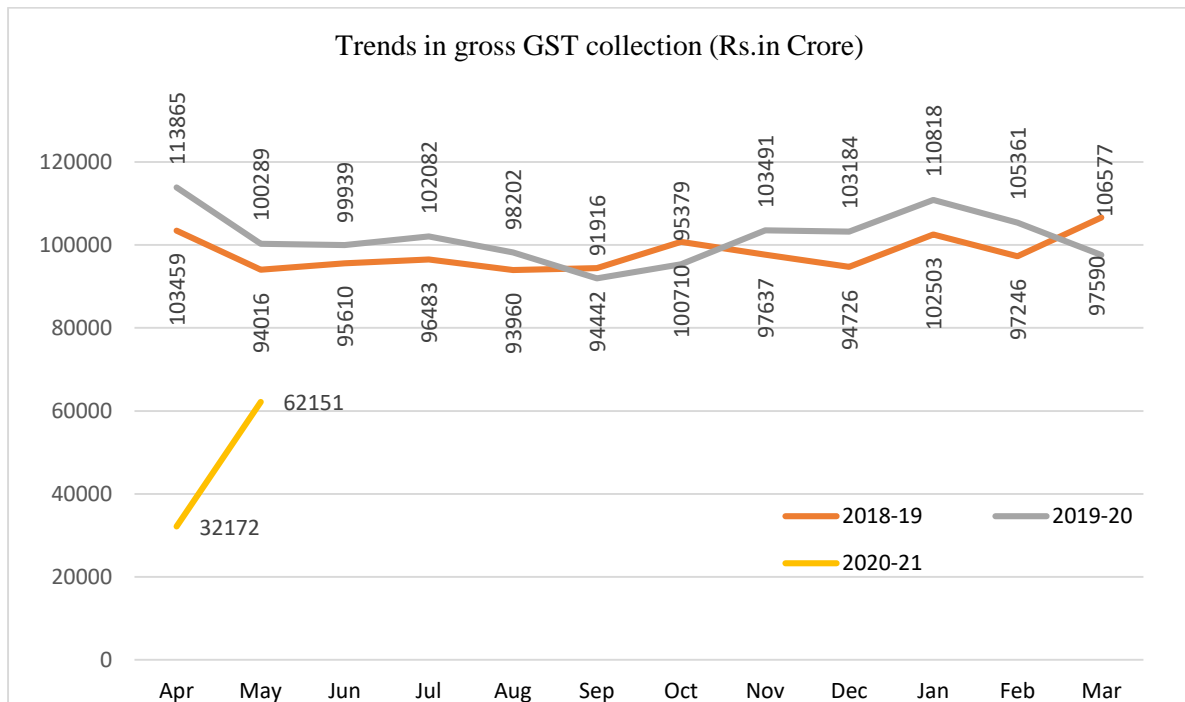
7. The remaining legs of this transaction can be carried out after detailed deliberations in the Group of Ministers constituted on this subject matter. The compensation for March 2020 will also be released in due course. It may be noted that while the compensation required for the months of December 2019 to March 2020 was about ₹ 12,500 crore per month, the compensation requirement in current year will be comparatively much higher due to lower GST collections during the current year.

## **Trends in Monthly Revenue**

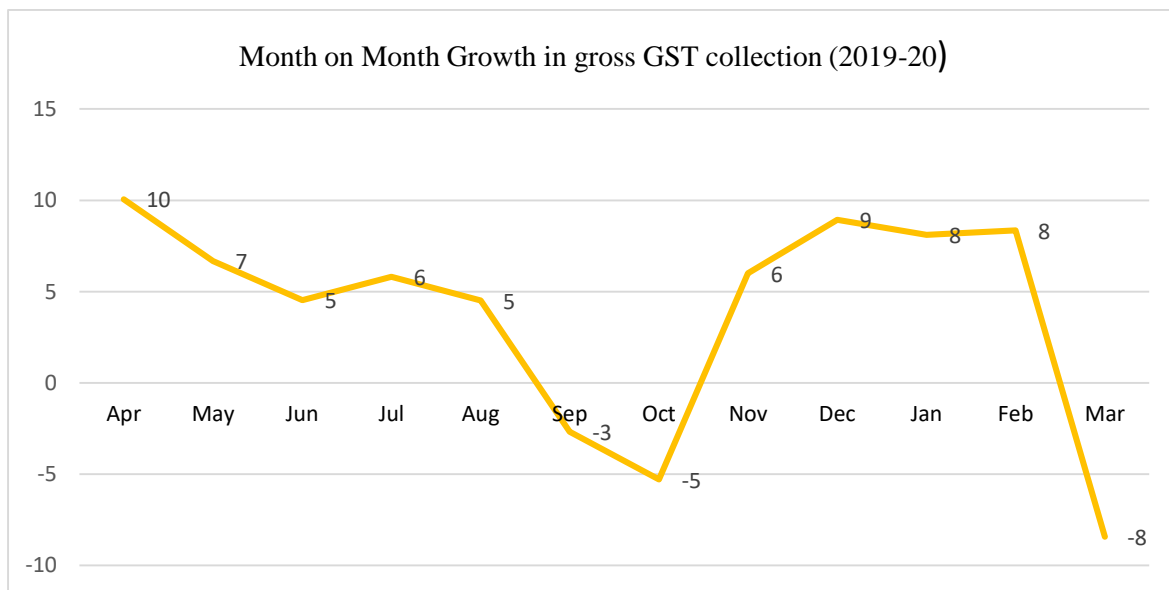
8. Figure 2 shows the trends in the gross GST revenues for 2018-19, 2019-20 and first two months of 2020-21. It may be noted that some of the revenues of first two months of the current year have been postponed due to the relief given in filing of returns due to COVID-19. It would be too pre-mature to use these figures to arrive at any projections for the current year. Figure 3 shows the month-on-month growth rate for each month 2019-20 over for 2018-19.



**Figure 2: Trends in gross GST Revenues (₹ crore)**



**Figure 3: Month-on-Month growth in gross GST Revenues**



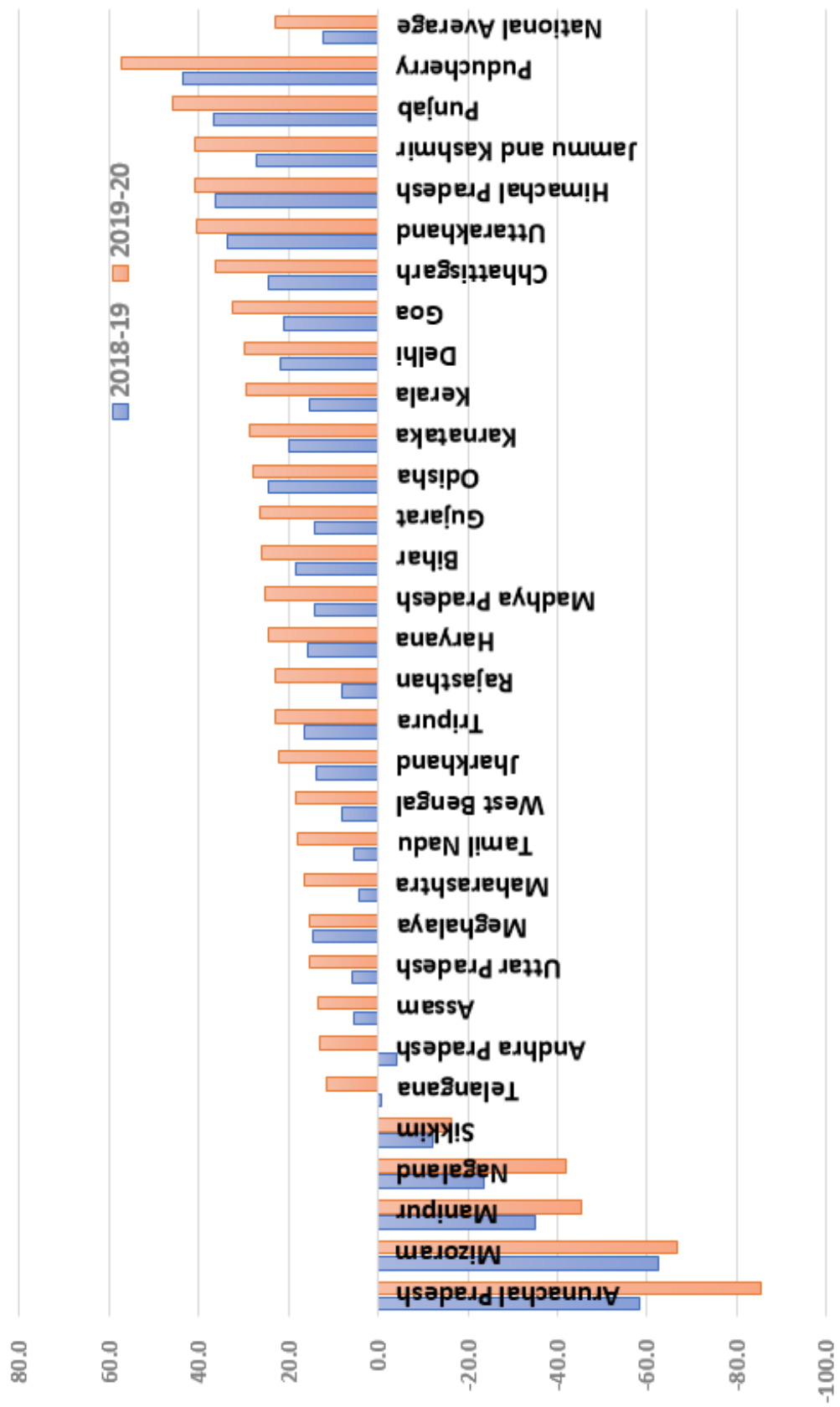
**Gap with respect to base Revenue**

9. The State-wise details of gap between the protected revenue and the post settlement gross SGST revenue (including ad-hoc settlement) for the period April-Mar in the current year as compared to the same period in the previous year may be seen in the Table 4. This information is also depicted in the graph placed at Figure 4.

**Table 4: Revenue Gap**

	<b>GST REVENUE SHORTFALL</b>	<b>2018-19</b>	<b>2019-20</b>
1	Andhra Pradesh	-4.1	13.2
2	Arunachal Pradesh	-58.2	-85.4
3	Assam	5.3	13.3
4	Bihar	18.2	25.8
5	Chhattisgarh	24.6	36.2
6	Delhi	21.8	29.9
7	Goa	20.9	32.6
8	Gujarat	14.1	26.3
9	Haryana	15.6	24.3
10	Himachal Pradesh	36.2	40.8
11	Jammu and Kashmir	27.2	40.9
12	Jharkhand	13.7	22.3
13	Karnataka	19.9	28.5
14	Kerala	15.3	29.3
15	Madhya Pradesh	14.3	25.1
16	Maharashtra	4.2	16.4
17	Manipur	-35.1	-45.5
18	Meghalaya	14.6	15.3
19	Mizoram	-62.3	-66.8
20	Nagaland	-23.7	-41.8
21	Odisha	24.3	27.9
22	Puducherry	43.3	57.4
23	Punjab	36.7	45.6
24	Rajasthan	8.2	23.0
25	Sikkim	-12.0	-16.4
26	Tamil Nadu	5.4	17.8
27	Telangana	-0.7	11.5
28	Tripura	16.3	22.9
29	Uttar Pradesh	5.6	15.2
30	Uttarakhand	33.6	40.3
31	West Bengal	8.0	18.4
	<b>Total</b>	<b>12.3</b>	<b>22.9</b>

Figure 4: Revenue Gap comparison



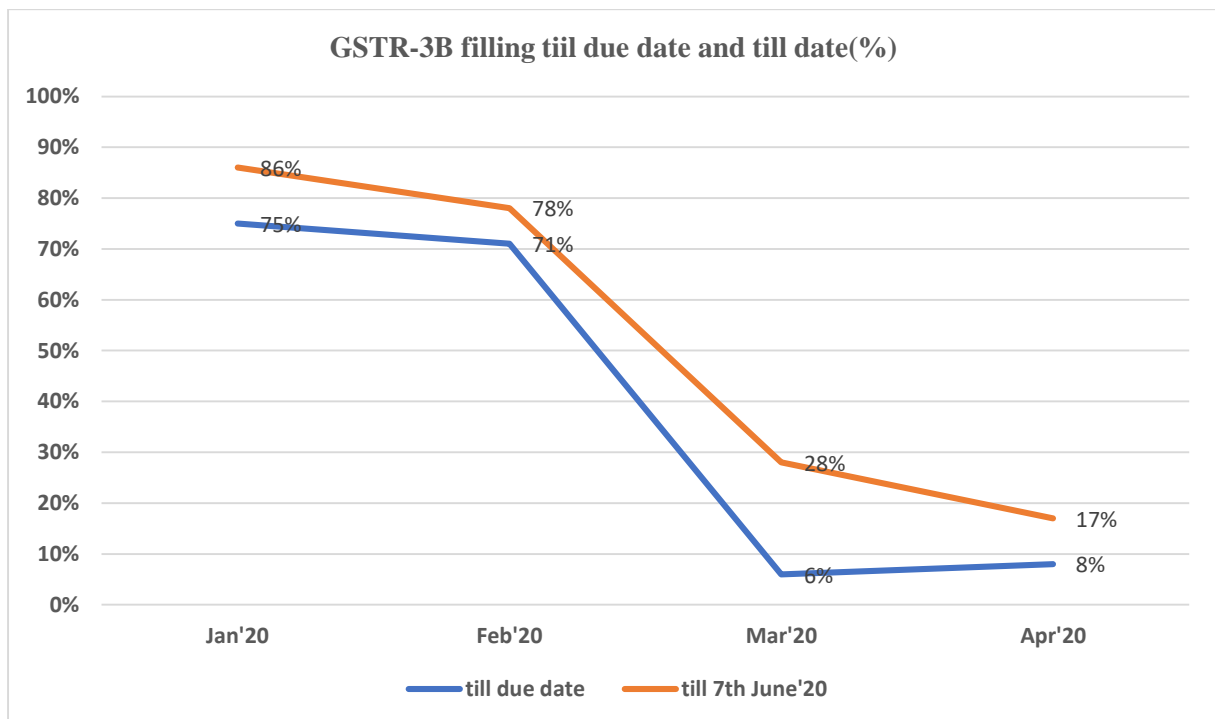
## Trends in Return filing

7. The table below shows the trend in return filing in FORM GSTR-3B till due date and till date for return periods up to April, 2020.

**Table 5: Return filing (GSTR-3B) till due date and till date**

Return Period	Till due date		Till 7 <sup>th</sup> June, 2020	
	Filed	%	Filed	%
Jan'20	7800846	75	8896702	86
Feb'20	7337227	71	8074648	78
Mar'20	609373	6	2871911	28
Apr'20	863169	8	1753781	17

**Figure 5: GSTR-3B Filing**



**Table 6: State-wise Return filing (GSTR-3B) till due date (Jan'20-Apr'20)**

	State/UT Name	Jan'20	Feb'20	Mar'20	Apr'20
1	Jammu and Kashmir	64%	55%	8%	8%
2	Himachal Pradesh	80%	75%	6%	10%
3	Punjab	84%	75%	4%	7%
4	Chandigarh	84%	76%	6%	9%
5	Uttarakhand	76%	70%	8%	13%
6	Haryana	77%	71%	6%	9%
7	Delhi	72%	63%	6%	7%
8	Rajasthan	81%	71%	4%	7%
9	Uttar Pradesh	79%	73%	7%	8%
10	Bihar	68%	65%	7%	8%
11	Sikkim	60%	58%	9%	15%
12	Arunachal Pradesh	44%	43%	6%	11%
13	Nagaland	54%	50%	7%	14%
14	Manipur	50%	42%	7%	7%
15	Mizoram	54%	52%	22%	21%
16	Tripura	71%	68%	9%	12%
17	Meghalaya	59%	56%	12%	17%
18	Assam	63%	57%	5%	10%
19	West Bengal	74%	68%	7%	7%
20	Jharkhand	75%	69%	9%	10%
21	Odisha	75%	71%	9%	13%
22	Chhattisgarh	72%	64%	5%	9%
23	Madhya Pradesh	80%	77%	4%	7%
24	Gujarat	82%	81%	3%	4%
25	Daman and Diu	72%	72%	4%	8%
26	Dadra and Nagar Haveli	73%	71%	4%	8%
27	Maharashtra	73%	69%	5%	5%
29	Karnataka	77%	75%	8%	14%
30	Goa	62%	60%	6%	12%
31	Lakshadweep	43%	40%	8%	10%
32	Kerala	70%	66%	4%	8%
33	Tamil Nadu	77%	76%	6%	10%
34	Puducherry	74%	72%	7%	14%
35	Andaman and Nicobar Islands	48%	43%	4%	4%
36	Telangana	64%	63%	8%	12%
37	Andhra Pradesh	71%	71%	8%	11%
38	Ladakh	0%	0%	0%	29%
97	Other Territory	69%	68%	14%	12%
	<b>Total</b>	<b>75%</b>	<b>71%</b>	<b>6%</b>	<b>8%</b>

**Table 7: State-wise Return filing (GSTR-3B) till 7<sup>th</sup> June, 2020**

	<b>State/UT Name</b>	<b>Jan'20</b>	<b>Feb'20</b>	<b>Mar'20</b>	<b>Apr'20</b>
1	Jammu and Kashmir	77%	62%	23%	16%
2	Himachal Pradesh	88%	81%	33%	21%
3	Punjab	91%	82%	28%	15%
4	Chandigarh	93%	83%	32%	20%
5	Uttarakhand	86%	78%	36%	23%
6	Haryana	87%	79%	31%	18%
7	Delhi	82%	70%	23%	13%
8	Rajasthan	89%	78%	26%	15%
9	Uttar Pradesh	88%	79%	27%	16%
10	Bihar	78%	73%	25%	16%
11	Sikkim	75%	66%	36%	27%
12	Arunachal Pradesh	57%	50%	24%	17%
13	Nagaland	69%	60%	29%	22%
14	Manipur	64%	49%	18%	12%
15	Mizoram	68%	62%	46%	31%
16	Tripura	80%	75%	36%	23%
17	Meghalaya	68%	61%	35%	27%
18	Assam	77%	66%	27%	18%
19	West Bengal	82%	74%	24%	14%
20	Jharkhand	86%	78%	29%	19%
21	Odisha	87%	80%	39%	24%
22	Chhattisgarh	88%	76%	30%	18%
23	Madhya Pradesh	92%	84%	25%	16%
24	Gujarat	91%	85%	24%	13%
25	Daman and Diu	86%	78%	31%	20%
26	Dadra and Nagar Haveli	87%	78%	34%	21%
27	Maharashtra	85%	75%	18%	10%
29	Karnataka	88%	82%	37%	25%
30	Goa	74%	67%	33%	21%
31	Lakshadweep	53%	48%	28%	23%
32	Kerala	85%	76%	33%	18%
33	Tamil Nadu	88%	83%	35%	22%
34	Puducherry	85%	80%	41%	28%
35	Andaman and Nicobar Islands	69%	52%	18%	13%
36	Telangana	78%	73%	33%	23%
37	Andhra Pradesh	84%	79%	33%	22%
38	Ladakh	58%	51%	47%	38%
97	Other Territory	82%	80%	59%	49%
	<b>Total</b>	<b>86%</b>	<b>78%</b>	<b>28%</b>	<b>17%</b>

### Agenda Item 3: Issues recommended by the Law Committee for the consideration of the GST Council

#### Agenda Item 3(vi): Reduction in late fees for FORM GSTR-3B for months from July, 2017 to January, 2020 - One time amnesty to clean up pendency in return filing in GST regime

Along with multiple tweets, various references from tax practitioners and institutes such as ICAI Thiruvananthapuram Branch have been received regarding waiver of late fees imposed due to not furnishing of **FORM GSTR-3B**. It has been represented that taxpayers, particularly, the small taxpayers, could not furnish their returns due to lack of knowledge and other difficulties. It has been submitted that most of such taxpayers had very minimal tax liabilities, even, including NIL tax liability. It has been further informed that due to non-furnishing of returns, interest and late fees have been piling up and have now reached a sizeable amount, which in some cases is more than the tax amount itself.

2. In this regard, it is noteworthy that Section 39 (10) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) provides that, “*A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.*” Thus, taxpayers are not allowed to furnish subsequent returns. Further, Section 47 of the CGST Act provides for levy of late fees for non-furnishing of **FORM GSTR-1**, **FORM GSTR-3** or **FORM GSTR-4** of one hundred rupees for every day. Presently, late fees for delay in furnishing of these forms by the due date is twenty rupees per day (Rs. 10/- under CGST Act plus Rs 10/- under SGST Act) for NIL filers and fifty rupees per day (Rs. 25/- under CGST Act plus Rs 25/- under SGST Act) for others. This late fee is subject to a maximum amount of Rs. 10000/- (Rs. 5000/- under CGST Act plus Rs. 5000/- under SGST Act). In respect of interest, Section 50(1) of the CGST Act provides for payment of interest on delayed payment of tax. The rate of interest at present is 18%. Requests received are for providing waiver of late fee and interest on such returns not filed due to various reasons..

3. It is pertinent to mention that waiver of entire late fees for non-furnishing of **FORM GSTR-3B** for the months from July, 2017 to September, 2018 was allowed for the taxpayers who furnished **FORM GSTR-1** and **FORM GSTR-3B** during the period 22.12.2018 to 31.03.2019 vide notification No. 75/2018-Central Tax and 76/2018-Central Tax respectively. Further, amnesty for **FORM GSTR-1** in form of complete waiver of late fees was again provided for the months from July, 2017 to November, 2019 if the same was furnished from 19.12.2019 to 17.01.2020 vide notification No. 74/2019-Central Tax. It is also pertinent to mention that relief from interest and late fee for period from February, 2020 to April, 2020 has already been provided vide Notification No. 31/2020 – Central Tax and 32/2020-Central Tax respectively in view of measures taken to contain spread of COVID-19.

4. While there is no provision in law to provide interest waiver for such past period, in order to alleviate the burden of accumulated late fee on businesses, particularly MSMEs, and to allow them to start furnishing tax returns henceforth, following proposals for reduction in late fees for not furnishing **FORM GSTR-3B** for tax periods during **1<sup>st</sup> July, 2017 to 31<sup>st</sup> January, 2020** may be considered: -

- i. **zero late fee** for taxpayers, who did not have any tax liability for the said tax periods and are thus required to file **NIL** return;
- ii. late fee of fifty rupees per day (Rs. 25/- under CGST Act plus Rs 25/- under SGST Act) for non-filing of returns as currently applicable subject to a maximum of **Rs 500/- (Rs. 250/- each for CGST & SGST) per return** as against ceiling of Rs. 10000/- (Rs. 5000/- each for CGST & SGST) at present by taxpayers other than those having NIL liability.

**It is proposed that the such reduction be conditional, and would apply only if the returns are filled between 01.07.2020 to 30.09.2020.**

5. Accordingly, the proposal for reduction of late fees for **FORM GSTR-3B** as proposed above is placed before the GST Council for deliberation.



## **Agenda Item 6: Decisions/recommendations of the 12<sup>th</sup> IT Grievance Redressal Committee**

The twelfth meeting of the IT Grievance Redressal Committee (ITGRC) was held on 26<sup>th</sup> May 2020 through Video Conference to resolve grievance of the taxpayers arising out of technical problems.

2. Total **118 cases of TRAN-1/TRAN-2** had been examined by GSTN and presented before the committee as **Agenda-1**. Out of these, 104 cases were sent by Nodal officers and 14 were Court cases. All above cases had been categorized broadly reason-wise in two major categories as 'A' and 'B' by GSTN. **category 'A'** includes cases in which the taxpayer could not apparently file TRAN 1/TRAN 2 because of technical glitches and **category 'B'** includes cases where no technical issues were found from the system logs in filing TRAN 1/TRAN 2.

3. After detailed discussions, the 12<sup>th</sup> ITGRC decided and recommended as under: -

### **Recommendations:**

- i. 38 cases of TRAN-1/TRAN-2** have been recommended, pertaining to Category 'A' (subcategories A1 and A5) as per Annexure-1 and Annexure-2 of the Minutes for filing of TRAN-1/TRAN-2 to avail consequential benefits related to filing of TRAN-1 and TRAN-2.
  - ii. 80 cases of TRAN-1/TRAN-2** have **not been recommended**, pertaining to Category 'B' (Subcategories B1, B2, B3, B4, B5 and B6) as per Annexure-1 and Annexure-2 of the Minutes, in the absence of any evidence of technical/system errors in these cases.
4. The decisions/recommendations as per attached Minutes of the 12<sup>th</sup> ITGRC Meeting (**Annexure A**) are placed for information of the Council.

**Minutes of the 12<sup>th</sup> Meeting of IT Grievance Redressal Committee (ITGRC)  
held on 26<sup>th</sup> May, 2020 through Video Conference**

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The twelfth meeting of the IT Grievance Redressal Committee (ITGRC) was held on 26<sup>th</sup> May 2020 through Video Conference. The list of officers who attended the meeting is attached as **Annexure-3**.

**Background:**

2. Shri Vashishtha Chaudhary, SVP (Services), GSTN apprised the Committee about the background of following cases of TRAN-1/TRAN-2 and TRAN-3\* which had been received from the Nodal officers of Center and States at GSTN and placed before ITGRC. The details of cases discussed in previous 11 ITGRC meetings and cases to be discussed in current meeting are 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			
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5 (3+4)</b>	<b>6</b>	<b>7</b>	<b>8</b>
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	11	52	NIL
11	11 <sup>th</sup> IT-GRC on 18.03.2020	257	18	275	82	193	NIL
12	12 <sup>th</sup> IT-GRC on 26.05.2020	104	14	118	as detailed below		
Sub Total				3620			

3. **Cases received:**

3.1 The SVP (Services) explained that 3523 cases of TRAN-1 / TRAN-2 / TRAN-3 were received by GSTN till 31.03.2020, from the Nodal officers of Centre and the States for consideration by ITGRC. These cases were received in two streams as detailed below:

**A. Based on SOP dt 12-04-2018 issued by GSTN in pursuance of CBIC Circular No. 39/13/2018 dt 03-04-2018:** A total of **2655** cases of TRAN-1, **213** cases of TRAN-2 and **18** cases of TRAN 3 were received from the Nodal officers of Centre and the States up to 31<sup>st</sup> March, 2019 for consideration by ITGRC. These cases were received from the Nodal Officers either through the email or by post. All those cases along with the Court cases, were examined and processed for placing before ITGRC with recommendations, based on the technical examinations of logs up to the 10<sup>th</sup> ITGRC meeting.

**B. Cases received in terms of letter F. No. CBEC-20/10/16/2018-GST (Pt. I)/352 dated 04/02/2020 issued by Commissioner GST and the O.M. dated 06/02/2020 issued vide F. No. 71/Expansion-ITGRC/GSTC/2019:** As per the directions contained in the letter issued by CBIC and the O. M. issued by GSTC, the tax administration of Centre and States were requested to forward representations of the taxpayers through their Nodal officers to GSTN with all details in the format specified by GSTN through email to the specified email. It was also suggested that the cases of non-filing/non-revision of TRAN-1/TRAN-2 due to apparent technical glitches on common portal, which have not included in approved/not-approved list of the ITGRC, may also be forwarded in the prescribed format with due recommendation by the Nodal officers.

\*[The Form GST Tran-3 was filed by the manufacturers (registered under Central Excise Act 1944) who had issued Credit Transfer Document to dealers and Dealers (persons not registered under Central Excise Act but registered as trader in GST.) who had received the Credit Transfer Document (CTD) issued by manufacturers.]

3.2. Some of these cases as mentioned at B above were processed and placed before the 11<sup>th</sup> ITGRC for decision. However, it was decided in the 11<sup>th</sup> ITGRC meeting that all the cases received by the Nodal officer up to 31<sup>st</sup> March, 2020 should be processed and presented before the ITGRC (Para 31(d) of the Minutes of 11<sup>th</sup> ITGRC Meeting may be referred).

3.3 In view of the above directions, 699 cases (637 from Nodal officers and 62 Court cases) were received till 31<sup>st</sup> March 2020 by GSTN from the Nodal officers of States and Centre for consideration by ITGRC. A brief analysis of cases received from Nodal officers i.e. 637 cases was given as under-

- i. 257 cases were presented and deliberated in the 11<sup>th</sup> ITGRC meeting held on 18-3-2020 and decisions were taken.
- ii. 276 cases (as per Annexure-2 of 11<sup>th</sup> ITGRC Meeting) were examined and were returned back to the jurisdictional Nodal officers as they were incomplete or had already been deliberated in previous ITGRCs and decision had been taken with regard to them.
- iii. 104 cases (Annexure-1 to instant Minutes) of TRAN-1/TRAN-2 have been processed at GSTN level and are presented before 12<sup>th</sup> ITGRC for decision.

3.4 A quick analysis of cases received as Writ Petition/Court cases i.e. 62 cases was given as under:

- i. 18 Court cases were processed in 11<sup>th</sup> ITGRC meeting held on 18-03-2020 and decisions were taken.
- ii. 14 Court cases (Annexure-2 to instant Minutes) of TRAN-1/TRAN-2 have been processed at GSTN level and are presented before 12<sup>th</sup> ITGRC for decision.
- iii. 30 cases are still pending with GSTN for examination and analysis and presenting before ITGRC.

4. **Cases disposed:**

4.1 The SVP (Services) explained that in the previous 11 ITGRC Meetings, a total of 3502 TRAN-1/TRAN-2/TRAN-3 cases including cases where Writ Petitions were filed in various High Courts, were presented to ITGRC. Out of which, a total of 1222 cases had been considered and approved up to the 11<sup>th</sup> ITGRC meetings. 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 also 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.

4.2 On this specific issue Sh. Ashok Kumar Pandey, Member (GST), CBIC had asked about the status and further line of action by GSTN in cases where the Committee had approved the cases to file TRAN-1/TRAN-2 but the taxpayer has not yet filed the TRAN-1/TRAN-2 as the case may be. In continuation to this, it was added by Shri S. K. Rahman, JS, GST Council that in this regard GST Council Secretariat had communicated to GSTN to give proper and timely update of the cases which had not been filed (TRAN-1/TRAN-2) even after getting the approval from ITGRC Committee. In response to this Ms. Kajal Singh, EVP (Services), GSTN responded that mails were sent to all taxpayers and further, 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. However, few had not filed TRAN-1/TRAN-2 despite reminders by GSTN. The steps for filing had also been shared with them even though the same were available in Help section of GST portal. In this regard it was suggested by Member (GST), CBIC that to deal with such cases GSTN may examine the possibility of forwarding such cases to field formations to coordinate with such taxpayers and help them in filing the TRAN-1/TRAN-2 in a time bound manner. The JS, GST Council appreciating the view of Member (GST), further added that department must pursue with the taxpayers and get TRAN-1 filed, otherwise such situations unnecessarily leads to avoidable litigations in various Courts. Field formations can help taxpayers in filing the TRAN-1/TRAN-2 or they can get a declaration from the taxpayer that they do not wish to re-submit the TRAN-1/TRAN-2 even after getting the benefit/approval from ITGRC for transitional credit and send that declaration to GSTN for record purposes to avoid any litigation in future. GSTN would share the list of approved cases of TRAN1/TRAN 2 who have not filed with the GSTC Secretariat.

4.3. It was also stated that, 62 Writ Petitions/Court Cases were received and out of these 62 cases, 18 cases were presented in the 11<sup>th</sup> ITGRC meeting and 14 cases are presented before this 12<sup>th</sup> ITGRC Meeting. Another 30 Court cases are under technical examination, which would be placed before the next ITGRC by GSTN. Writ Petitions/Court orders are still being received by GSTN, which shall be examined and put up before next ITGRC. The EVP (Services), GSTN informed that all the cases received from the Nodal officers up to 31<sup>st</sup> March, 2020 have been examined and analyzed (excluding the returned cases) and presented before the ITGRC. However, Writ Petitions/Court orders may keep coming, which will be examined for technical issues and presented before the ITGRC for decision.

**Agenda Note 1: TRAN 1/TRAN 2 Cases received from Nodal Officers and received as Writ Petition/Court Orders, presented by GSTN, as per CBIC Circular No. 39/13/2018-GST dated 3.04.2018:**

**TRAN 1/TRAN 2 Cases received from Nodal Officers (Annexure-1):**

5. The SVP, GSTN has appraised the Committee that (as explained in para 3.3 above), about the **104 cases as per Annexure-1 received from Nodal officers** in terms of SOP dated 12-04-2018 of GSTN and directions given in the letter/OM referred in para 3.1(B) above, are technically examined by GSTN and presented before 12<sup>th</sup> ITGRC for discussion, consideration and decisions.

6. The SVP, GSTN, elaborated the nature of technical issues experienced by the taxpayers in filing TRAN-1 along with reasons, under **Category ‘A’**, which consisted of following 02 sub-categories out of the different sub-categories reported in earlier ITGRC

- **Sub Category A1: 31 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 A5: 01 case where TRAN-1 was filed and error in TRAN-2:** As per logs TRAN-1 filed successfully. Error recorded in database while attempting to file TRAN-2.

There were no cases in sub-category A-2, A-3 and A-4.

7. The SVP, GSTN further explained that **Category ‘B’** contained the cases where no technical issues had been observed in TRAN 1/TRAN-2 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 05 sub-categories

- **Sub-Category B-1: 26 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: 12 Cases in which filing of TRAN-1 Fresh/Revision Attempted with No error/ No valid error evident/reported from logs:** As per GST System logs the taxpayer had 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: 23 Cases in which TRAN 1 have been filed successfully as per logs with no valid error reported:** The taxpayer has successfully filed TRAN 1 and no technical errors were found in the examined technical logs.
- **Sub-Category B-4: 10 TRAN-1 filed once but credit not received:** Cases where the taxpayer has filed TRAN-1 once and claims that no credit had been posted. No technical issues had been observed in the logs.
- **Sub-Category B-5: 01 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 TRAN-2 and there were no logs of save as well.

**TRAN 1/TRAN 2 Cases received from Courts (Annexure-2):**

8. Further, court cases pertaining to TRAN-1/TRAN-2 are still being received and being examined and presented before the Committee. A total of **14 Court cases pertaining to TRAN-1/TRAN-2 as per Annexure- 2** had been examined and presented before the 12<sup>th</sup> ITGRC for discussion, consideration and decisions.

9. **Sub Category A1: 06 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.

10. The SVP, GSTN further explained that **Category ‘B’** contained the cases where no technical issues had been observed in TRAN 1/TRAN-2 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:

- **Sub-Category B-1: 05 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: 01 Case in which filing of TRAN-1 Fresh/Revision Attempted with No error/ No valid error evident/reported from logs:** As per GST System logs the taxpayer had 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: 01 Case in which TRAN 1 have been filed successfully as per logs with no valid error reported:** The taxpayer has successfully filed TRAN 1 and no technical errors were found in the examined technical logs.
- **Sub-Category B-6: 01 case where TRAN-1 filed twice but credit not received in ledger: -** As per logs, these were cases where taxpayer had filed TRAN-1 twice but no credit had been posted. No technical issue had been observed in system logs.

11. Thus, a total of **118 cases (104 from Nodal Officers and 14 as Court Cases)** were discussed in the 12<sup>th</sup> ITGRC meeting.

12. 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 (cases received as Court Cases) of the instant Minutes** with details as in Table 2 below.

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

<b>Sub Category</b>	<b>Sub Category Description</b>	<b>Cases received from Nodal Officers</b>	<b>Cases received as Court Cases</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
A-1	Processed with Error	31 (S. No 1 to 31 of Annexure 1)	06 (S. No 1 to 06 of Annexure 2)
A-5	TRAN-1 filed and error in TRAN-2	01 (S. No 32 of Annexure 1)	Nil
	<b>Sub Total</b>	<b>32</b>	<b>06</b>

In above 38 cases, it was explained by GSTN and observed by the Committee that technical issue/glitch was genuinely faced by the taxpayer while filing TRAN-1 and therefore could be considered for enabling them to file the same on the Portal.

13. The details of TRAN-1/ TRAN-2 cases covered under these sub-categories of Category B are also reflected in the **Annexure 1 (cases forwarded by Nodal Officers) and Annexure 2 (cases received as Court Cases) of the instant Minutes** with details as in Table 3 below.

**Table-3: TRAN-1/TRAN-2 Cases reported as not having Technical Glitch**

<b>Sub Category</b>	<b>Sub Category Description</b>	<b>Cases received from Nodal Officers</b>	<b>Cases received as Court Cases</b>
1	2	3	4
B-1	Cases in which as per GST system log, there was no evidences of error during submission/filing of TRAN1	26 (S. No 33 to 58 of Annexure 1)	05 (S. No 7 to 11 of Annexure 2)
B-2	Cases in which filing of TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported	12 (S. No 59 to 70 of Annexure 1)	01 (S. No 12 of Annexure 2)
B-3	Cases in which TRAN 1 have been filed successfully as per logs with no valid error reported	23 (S. No 71 to 93 Annexure 1)	01 (S. No 13 of Annexure 2)
B-4	TRAN-1 filed once but credit not received	10 (S. No 94 to 103 of Annexure 1)	NIL
B-5	TRAN-1 filed and TRAN-2 not attempted and no error in logs	01 (S. No 104 of Annexure 1)	NIL
B-6	TRAN-1 filed twice but credit not received in ledger and No technical issue had been observed in system logs	NIL	01 (S. No 14 of Annexure 2)
	<b>Sub Total</b>	<b>72</b>	<b>08</b>

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 GSTN on the basis of GST system logs. As no technical issues had been observed in TRAN 1/TRAN-2 filing in above Category B cases, Committee decided not to allow reopening of the Portal for these cases, in line with similar decisions in the earlier eleven ITGRC Meetings.

14. Considering the above submissions, Committee discussed the cases forwarded by Nodal Officers and Court Cases in category of technical glitch i.e. Category 'A' and after further elaboration and discussion, 38 cases of TRAN-1/TRAN-2 pertaining to subcategories A1 and A5 as per Annexure-1 and Annexure 2 of the instant minutes, 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.

15. The Committee also decided to recommend not to allow remaining 80 cases of TRAN-1/TRAN-2 pertaining to Category 'B' as per Annexure-1 and Annexure-2 of the instant minutes, indicated in column No. 3 and 4 of Table-3 above in absence of any evidence of technical/system errors in these cases.

**16. Decisions:**

i. Considering the above submissions, Committee recommended the 38 cases of TRAN-1/TRAN-2 pertaining to Category 'A' (subcategories A1 and A5) as per Annexure-1 and Annexure-2 of the Minutes for allowing filing of TRAN 1/TRAN 2 to avail consequential benefits related to filing of TRAN-1 and TRAN-2.

ii. The Committee also does not recommend the remaining 80 cases of TRAN-1/TRAN-2 pertaining to Category 'B' (Subcategories B1, B2, B3, B4, B5 and B6) as per Annexure-1 and Annexure-2 of the Minutes, in the absence of any evidence of technical/system errors in these cases, to avail consequential benefits related to filing of TRAN-1 and TRAN-2.



## TRAN-1/TRAN-2 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.	31
A5	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.	01
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	26
B2	TRAN-1 Fresh/Revision Attempted with No 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.	12
B3	TRAN-1 Successfully Filed as Per Logs with No Error reported.	The taxpayer has successfully filed TRAN1 and no technical error has been found.	23
B4	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.	10
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.	01
	<b>Total</b>		<b>104</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	Legal Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.)	State	Name and Designation of Nodal Officer	State/Center
1	22AABCJ4511D1ZC	Jainam Builders Pvt. Ltd.	Pvt. Ltd.	CGST-22,28,330/-	Chhattisgarh	Shri Sumit Agrawal, Dy. Commr.	Center
2	30AADCH5885Q1Z1	M/s Handy Training Technologies Ltd.	Pvt. Ltd.	15,21,887/-	Goa	Akash Chougule, Pr. Nodal Officer, Jt. Commr. CCO, Pune Zone	Center
3	06AAACV9344F1ZA	VPS Agro and Auto Pvt Ltd	Pvt. Ltd.	10,204/-	Haryana	Sh. Amreshwar Gautam, Asstt. Commr.	Center
4	06AAFVCV3912J1ZA	VPS Motors Private Limited	Pvt. Ltd.	1,52,718/-	Haryana	Sh. Amreshwar Gautam, Asstt. Commr.	Center
5	29AAACD7361C1ZT	Desai Brothers Limited	Pub. Ltd.	CGST 6,13,302/-	Karnataka	Sri B V Murali Krishna, Addl. Commr., CT (e-Governance), Bengaluru	State
6	23AAACP6208J1ZM	Premier Refractories of India PVT.LTD.	Pvt. Ltd.	CGST 6,08,539/- SGST 3,38,988/-	Madhya Pradesh	Dharmpal Sharma, Jt. Commr.	State
7	23AAFCK1095H1ZO	Katni Realty Private Limited	Pvt. Ltd.	CGST 18,43,078/- SGST 1,84,171/-	Madhya Pradesh	Dharmpal Sharma, Jt. Commr.	State

8	23ABZPR0892B1 ZD	NARAYAN SINGH RATHOR	Prop.	SGST 76,058/-	Madhya Pradesh	Dharmpal Sharma, Jt. Commr.	State
9	27AAACI4550Q1 Z6	M/s ITW India Pvt Ltd	Pvt. Ltd.	66,24,495 /-	Maharashtra	Akash Chougule, Pr. Nodal Officer, Jt. Commr. CCO, Pune Zone	Center
10	27AAACE8389F 1ZC	M/s Sarvatra Technologies Pvt. Ltd.	Pvt. Ltd.	59,39,024 /-	Maharashtra	Akash Chougule, Pr. Nodal Officer, Jt. Commr. CCO, Pune Zone	Center
11	27AADJ5965B1 ZK	M/s Jay Surya Polymers Pvt. Ltd.	Pvt. Ltd.	12,37,099 /-	Maharashtra	Akash Chougule, Pr. Nodal Officer, Jt. Commr. CCO, Pune Zone	Center
12	27AAECN1773G 1ZF	NCIRCLE TECH PRIVATE LIMITED	Pvt. Ltd.	CGST 46,87,88/-	Maharashtra	Kalyaneshwari B. Patil	State
13	27AAGCP5809F 1ZC	Eastern Supply Chain & Logistics Pvt. Ltd	Pvt. Ltd.	73,27,471 /-	Maharashtra	Anagha R. Jakhadi , Superintendent	Center
14	27AACAM9853 G1Z9	Meenas	Society/ Club/ Trust/ AOP	CGST:- 6,15,192/- SGST:- 3,68,154/-	Maharashtra	Kalyaneshwari B. Patil	State
15	27AAGCR3890J1 ZW	RELIABLE PRECITECH ENGINEERS PVT.LTD.	Pvt. Ltd.	CGST 25,75,999 /-	Maharashtra	Kalyaneshwari B. Patil	State
16	27AAF9923L 1ZW	MILTON GENERIC PVT LTD	Pvt. Ltd.	CGST: 10,91,558 /- IGST: 1,00,758/-	Maharashtra	Kalyaneshwari B. Patil	State

17	27AABCJ4567F1 ZI	JAILAXMI CASTING & ALLOYS PVT LTD	Pvt. Ltd.	SGST 47,960/-	Maharashtr a	Kalyaneshwari B. Patil	State
18	27BPYPK8603R2 ZO	RISHI JITENDRA KULKAR NI	Prop.	CGST 1,18,179/-	Maharashtr a	Kalyaneshwari B. Patil	State
19	27AAACH0973N 1ZA	Hindustan Composites Limited	Pub. Ltd.	CGST: 27,95,402 /-	Maharashtr a	Kalyaneshwari B. Patil	State
20	27AAACM6396E 1ZB	HITACHI SYSTEMS MICRO CLINIC PRIVATE LIMITED	Pvt. Ltd.	CGST- 31,60,509 /-	Maharashtr a	Kalyaneshwari B. Patil	State
21	03AHMPG9820F 1ZH	Vineet Garg	Prop.	4,51,440/-	Punjab	Sh. Ashutosh Baranwal, Pr. Commr.	Center
22	08AAQFA0405M 1ZE	ABNASHI LIDA IMPEX	Partnership	CGST: 3,70,188/-	Rajasthan	Duli Chand Meena, Dy. Commr.	State
23	33AAECR6158H 1ZB	Rithwik Facility Manageme nt Services Limited	Pub. Ltd.	CGST 5,64,323/-	Tamil Nadu	Shri K M Ravichandran, Commissioner	State
24	33BOQPS4913H 1ZM	ALAGIRIS AMY SHANTHI	Prop.	CGST: 5,45,598/-	Tamil Nadu	J Rasal Doss Solomon, Dy. Commr. / Sys. Analyst	State
25	36AAECN8477H 1ZZ	N POWER INFRASTR UCTURE S PRIVATE LIMITED	Pvt. Ltd.	CGST : 8,54,594/- SGST : 2,19,322/-	Telangana	Shri. B. Raghu Kiran, Jt. Commr.	Center

26	36AACCS1803J2 ZI	Sanghavi Industries Private Limited	Pvt. Ltd.	CGST: 3,54,797/-	Telangana	Shri. B. Raghu Kiran, Jt. Commr.	Center
27	09ADOPG7738A 1ZG	Pranav Goel	Prop.	CGST: 5,38,467/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
28	09AAGCA2883G 1ZJ	AV MULTIME DIA PRIVATE LIMITED	Pvt. Ltd.	CGST: 6,32,674/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
29	09AAACV4403B 1ZU	VIDHYUT CONTROL I PRIVATE LIMITED	Pvt. Ltd.	CGST 2,40,580/- SGST 3,18,009/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
30	19AANCS5187L 1ZF	SIGMA FLOW CONTROL INDIA LTD	Pub. Ltd.	CGST 44,17,815 /-	West Bengal	Sima Sarkar, Sr. Jt. Commr.	State
31	19AAGCA4047G 1ZQ	BRIJLAX FOODS PRIVATE LIMITED	Pvt. Ltd.	CGST: 2,36,964/-	West Bengal	Sima Sarkar, Sr. Jt. Commr.	State

**CATEGORY A5: TRAN1 FILED AND ERROR IN TRAN2:** As per Logs Tran-1 filed successfully. Error recorded in database but no corresponding error reported in logs.

S. No.	GSTIN	Legal Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.)	State	Name and Designation of Nodal Officer	State/ Center
32	33ABRPN0313K 1ZP	NAREND RA KUMAR	Prop.	CGST 1,90,836/-	Tamil Nadu	Shri K M Ravichandran Commissioner	Center

**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.**

S. No.	GSTIN	Legal Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.)	State	Name and Designation of Nodal Officer	State/Center
33	06AAAJH0022R316	Haryana State Coop Supply & Marketing Federation Ltd	Haryana State Coop Supply & Marketing Federation Ltd	CGST: 4,70,129/- SGST: 56,747/-	Haryana	Sh. Amreshwar Gautam, Asstt. Commr.	Center
34	06AAACE3655Q1ZA	Essen Connectors Private Limited	Pvt. Ltd.	2,62,405/-	Haryana	Sh. Amreshwar Gautam, Asstt. Commr.	Center
35	20ALZPK1151A1ZL	ABHINAW KUMAR	Prop.	CGST:- 58,36,863	Jharkhand	Mr. Sanjay Kumar, Jt. Commr. (ST)	State
36	32AALFB1543J1ZO	BROTHERS ENGINEERING CONTRACTORS	Partnership	SGST: 4,18,477/-	Kerala	Sunil Kumar V, STO	State
37	23ACSPV5903B1ZK	Arvind Kumar Varshney	Prop.	SGST: 2,21,262/-	Madhya Pradesh	Dharmpal Sharma, Jt. Commr.	State
38	23AAGCM7343H1ZI	MULTITECH HEAVY ENGINEERING PRIVATE LIMITED	Pvt. Ltd.	CGST: 8,00,000/-	Madhya Pradesh	Dharmpal Sharma, Jt. Commr.	State

39	27AABCA5470E1 ZX	M/s Adinath Agro Processed Foods Pvt. Ltd.	Pvt. Ltd.	23,78,973 /-	Maharashtr a	Akash Chougule, Pr. Nodal Officer, Jt. Commr. CCO, Pune Zone	Center
40	27AAIFC1838J1Z B	CITY BHARAT I TECHNO HERITA GE LLP	Limited Liability Partnership	CGST: 3598903/-	Maharashtr a	Kalyaneshwari B. Patil	State
41	27AJJPM6520H1Z 4	BALASA HEB SHIVAJI MANE	Prop.	CGST: 5,94,552/-	Maharashtr a	Kalyaneshwari B. Patil	State
42	27AAIFM5371L1Z T	MOONLI GHT	Partnership	CGST: 989,46/-	Maharashtr a	Kalyaneshwari B. Patil	State
43	27AAPHR4096C1 ZS	RAJESH PRALHA D LAHANE (HUF)	Hindu Undivided Family	8,13,727/-	Maharashtr a	GST Policy wing, CBIC	State
44	03AAABT2344Q1 ZB	THE FAZILK A CENTRA L CO OP BANK LIMITED	Cooperativ e Society	CGST: 4,85,892/- SGST: 4,85,892/-	Punjab	Pawan Garg, Dy. Commr. (ST)	State
45	03AAHFP8584H1 ZX	PUNJAB TRACTO RS	Partnership	SGST: 2,76,131/-	Punjab	Pawan Garg, Dy. Commr. (ST)	State
46	33CAKPR7092D1 ZH	RAMAK RISHNA N	Prop.	45,136/-	Tamil Nadu	J Rasal Doss Solomon, Dy. Commr. / Sys. Analyst	State / Virudhu nagar – I
47	09AAICS7538N1Z I	M/s. Shunty Bunty Automobi	Pvt. Ltd.	68,68,572 /-	Uttar Pradesh	Shri P. K. Katiyar, Commissioner	State

		les (P) Ltd.,					
48	09AAGCS7652F1 Z2	M/s. Shunty Bunty Motors (P) Ltd., Kanpur	Pvt. Ltd.	6,99,496/-	Uttar Pradesh	Shri P. K. Katiyar, Commissioner	State
49	09AIJPA9579R1Z6	MADHUJ ESH KUMAR ARORA	Prop.	SGST: 2,98,966	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
50	09AHUPA8528J1Z R	FAHIM AHMAD KHAN	Prop.	SGST: 2,27,052	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
51	09ALBPK0004E1Z V	AMIT KUMAR KATARI A	Prop.	SGST: 1,82,699/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
52	09ATCPS0568A1Z T	MAHIPA L SINGH	Prop.	CGST: 2,71,65,6 91/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
53	09AANCA7478G1 Z3	AGATH OS SERVICE S PRIVAT E LIMITED	Pvt. Ltd.	SGST: 2,04,208/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
54	09AACCM6909M 1ZZ	MAA PET PRIVAT E LIMITED	Pvt. Ltd.	CGST: 4,66,320/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
55	09AACCR2316R1 ZZ	REGENT AUTOLI NKS PVT. LTD	Pvt. Ltd.	CGST 22,19,309	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State



56	09AAIPU5897R1Z 7	SUSHIL A UPADHY AYA	Prop.	CGST- 7,56,128 SGST- 52,37,537	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
57	09ABIPG8976E1Z 8  *GSTIN is cancelled wef 30/11/2019	NEERAJ GUPTA	Prop.	SGST: 90,496/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
58	09AARPG9221G1 ZH	SANJEE V KUMAR GARG	Prop.	SGST: 1,37,062	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State

**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	Legal Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.)	State	Name and Designation of Nodal Officer	State/ Center
59	06APQPS466 8P1ZP	Tajinder Pal Singh	Prop.	59,000/-	Haryana	Sh. Amreshwar Gautam, Asstt. Commr.	Center
60	32AAAFU599 4P1ZH	UNIVERSAL PIPES	Partnership	SGST : 23,84,000 /-	Kerala	Sunil Kumar V State Tax Officer	State
61	27AADCM66 30J1ZC	MOUNTAIN VALLEY SPRINGS INDIA PRIVATE LIMITED	Pvt. Ltd.	CGST:- 36,95,240 /- SGST: 22,16,977 /-	Maharashtra	Kalyaneshwari B. Patil	State
62	03DMEPS082 7J1Z1	SATWINDER SINGH	Prop.	CGST: 158740/- SGST: 166608/-	Punjab	Pawan Garg, Dy. Commr. (ST)	State

63	03AAHA61 34P1ZG	SUBHASH CHANDER AGGARWAL HUF	Prop.	CGST: 10,26,490 /-	Punjab	Pawan Garg, Dy. Commr. (ST)	State
64	08AWJPK925 3G1Z6	MAHENDRA KHADAV	Prop.	CGST: 17,87,497 /-	Rajasthan	Bharti Chauhan, Assisstant Commissioner	State
65	33AARFK756 5R1Z9	KV DHATCHANA MOTORS	Partnershi p	SGST: 8,30,304/- ENTRY TAX: 7,64,657	Tamil Nadu	J Rasal Doss Solomon, Dy. Commr.	State
66	09ADIFS9955 M1ZZ	M/s. Silver Traders	Partnershi p	5,58,480	Uttar Pradesh	Shri P. K. Katiyar, Commissioner	State
67	09AADCT713 5K1ZZ	TEMASME VESELEX INDIA PVT LTD	Pvt. Ltd.	SGST: 1,80,035/- CGST: 72,791/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
68	09AADCT877 5D1ZY	TBK FLORANCE CERAMICS PRIVATE LIMITED	Pvt. Ltd.	CGST: 11,88,153 /-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
69	09AAICS6244 B1ZE	M/s Superlite Jointings Pvt. Ltd.	Pvt. Ltd.	CGST: 6,73,159/-	Uttar Pradesh	Ms. Pallavi Mishra, Asstt. Commr.	Center
70	05AADCS408 7R1ZP	Singhal Paints Pvt Ltd	Pvt. Ltd.	CGST: 2,07,173/-	Uttarakhan d	Mr. Anurag Mishra, Dy. Commr.	State

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

S. No.	GSTIN	Legal Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.)	State	Name and Designation of Nodal Officer	State/ Center
71	24AAAAK8694F2ZF	KAIRA DISTRICT CO-OPERATIVE MILK PRODUCERS UNION limited	Society/ Club/ Trust/ AOP	2,09,27,992/-	Gujarat	Satish Dhavale, Commissioner	Center
72	06AAACK1928L1ZI	M/s Kays International Pvt Ltd	Pvt. Ltd.	CGST: 14,96,759/-	Haryana	Sh.Vijay Mohan Jain, Commissioner, CGST	State
73	06AAFFA7971H1ZB	Akashwani Radios & Transistors	Partnership	CGST 8,70,821/-	Haryana	Sh. Amreshwar Gautam, Asstt. Commr.	Center
74	27AAFFV2572F1Z3	VAISHNAVI PACKAGING INDUSTRIES	Partnership	75,000/-	Maharashtra	Vandana K. Jain, Commissioner, CGST, Pune-II	Center
75	27AABFB5299F1ZD	M/s Badamkar & Sons	Partnership	18,832/-	Maharashtra	Santosh Kumar Vatsa, Pr. Nodal Officer, Addl. Commr., CCO, Pune Zone	Center
76	27ABKPB0946P1ZC	ANAND SHAMRAO BADAMIKA R	Prop.	18,832/-	Maharashtra	Santosh Kumar Vatsa, Pr. Nodal Officer, Addl. Commr., CCO, Pune Zone	Center
77	27AAGCA7184G1ZH	A RAYMOND FASTENERS (I) PVT. LTD.	Pvt. Ltd.	97,94,764/-	Maharashtra	Akash Chougule, Pr. Nodal Officer, Jt. Commr. CCO, Pune Zone	Center
78	27AALCS9026Q1ZG	SHREE ELECTRICALS & ENGINEERS (I) PVT. LTD.	Pvt. Ltd.	CGST 42,87,267/-	Maharashtra	Kalyaneshwari B. Patil	State

79	27AAAPD574 4Q1ZE	DIGANT PRITAMLAL DOSHI	Prop.	CGST 24,21,238 /-	Maharashtr a	Kalyaneshwari B. Patil	State
80	27AAOFK957 1E1ZU	KIRAN AUTOPOINT LLP	Limited Liability Partnership	CGST 14,70,810 /-	Maharashtr a	Kalyaneshwari B. Patil	State
81	27AAMFN49 26G1Z0	NILAYA BUILDCON	Partnership	1,98,950/-	Maharashtr a	Kalyaneshwari B. Patil	State
82	27ACSPJ8240 M1ZX	KALPESH BABULAL JAIN	Prop.	62,30,560 /-	Maharashtr a	Kalyaneshwari B. Patil	State
83	27AAACD806 2C1ZX	DHOOT MOTORS LTD	Pvt. Ltd.	CGST: 32,09,373 /-	Maharashtr a	Kalyaneshwari B. Patil	State
84	27AABCS717 2H1Z6	SPRINGWEL MATTRESSE S PVT. LTD.	Pvt. Ltd.	CGST: 26,8,825/- IGST: 1,41,013/-	Maharashtr a	Kalyaneshwari B. Patil	State
85	27AAACU432 2N1Z6	UPS EXPRESS PRIVATE LIMITED	Pvt. Ltd.	CGST: 1,39,73,3 38/-	Maharashtr a	Kalyaneshwari B. Patil	State
86	27AAECR000 5P1ZD	RIYA MOTORS PRIVATE LIMITED	Pvt. Ltd.	CGST: 9,51,457/- .	Maharashtr a	Kalyaneshwari B. Patil	State
87	03AEVPK354 0C1ZR	HARISH KUMAR	Prop.	CGST: 1,46,439/-	Punjab	Pawan Garg, Dy. Commr. (ST)	State
88	03AAQFR448 3E1Z2	RB TECHNOSOL	Partnership	CGST: 2,99,939/- SGST: 2,99,939/-	Punjab	Pawan Garg, Dy. Commr. (ST)	Center
89	03AABCH770 8L1ZK	HANSON AGRO LIMITED	Pub. Ltd.	SGST: 10,80,000 /-	Punjab	Pawan Garg, Dy. Commr. (ST)	State

90	33AACCK488 5C1ZO	KEAS Control Systems (I) P. Ltd.	Pvt. Ltd.	CGST: 4,23,370/-	Tamil Nadu	Rajesh Sodhi, Pr. Commr.	Center
91	09AABCW00 86A1ZN	Windeson Trademart P. Ltd.	Pvt. Ltd.	CGST: 78,72,669 /-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
92	09AARCS080 7P1ZN	Spa Infrapower P. Ltd.	Pvt. Ltd.	CGST- 1,50,000/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
93	09AADCE313 9L1ZG	Erd Technologies P. Ltd.	Pvt. Ltd.	CGST: 1,12,808/-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State

**Category B4: Cases where TRAN-1 is filed but credit not received in ledger.** 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	Legal Name	Constitution of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.)	State	Name and Designation of Nodal Officer	State/ Centre
94	23ACTPT8901 A3ZH	Anurag Tripathi	Prop.	CGST: 34,84,231 /- SGST: 2,97,786/-	Madhya Pradesh	Dharmpal Sharma, Jt. Commr.	Center
95	27AAGCM0444 D1ZU	M/s M.M. Polymers Pvt. Ltd.	Pvt. Ltd.	43,25,442 /-	Maharashtra	Akash Chougule, Pr. Nodal Officer, Jt. Commr. CCO, Pune Zone	Center
96	27ABFFS8746 K1ZH	SWIFTIN CORPORATI ON LLP	Partnershi p	9,85,937/-	Maharashtra	Akash Chougule, Pr. Nodal Officer, Jt. Commr. CCO, Pune Zone	Center
97	27AAACV2804 Q1ZO	VIJOSH DISTRIBUTO RS PRIVATE LIMITED	Pvt. Ltd.	CGST: 22,19,450 /-	Maharashtra	Shyam K. Mahanta, Addl. Commr.	Center

98	27AACHD4198 Q1ZN	Dharamchand Bhikhalal HUF	Hindu Undivide d Family	CGST: 55,63,53/-	Maharashtr a	Shyam K. Mahanta, Addl. Commr.	Center
99	03ABVPK9447 M1ZU	MAHESH KUMAR	Prop.	CGST: 65,306/-	Punjab	Pawan Garg, Dy. Commr. (ST)	State
100	03AAKPL8306J 1ZO	MOHAN LAL	Prop.	CGST: 7,80,130/-	Punjab	Pawan Garg, Dy. Commr. (ST)	Center
101	03ACIPK7987J 1Z2	DINESH KAPUR	Prop.	CGST: 1,59,365/-	Punjab	Pawan Garg, Dy. Commr. (ST)	State
102	09AAECR1043 H1ZK	RUDRA REALTECH PRIVATE LIMITED	Pvt. Ltd.	CGST- 17,32,879 /-	Uttar Pradesh	Addl. Commr. Gr-2 I.T, HQ, Lucknow	State
103	09AKGPG2197 Q1ZH	ANOOP GARG	Prop.	3,04,191/-	Uttar Pradesh	Shri P. K. Katiyar, Commissioner	Center

**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 are available. ITC ledger also not updated.

S. No.	GSTIN	Legal Name	Constitutio n of Business	Amount of Credit to be claimed in TRAN-1 (in Rs.)	State	Name and Designation of Nodal Officer	State/ Centre
104	06APQPS5031Q1 Z4	Sudha Singhal	Prop.	144032.6 0	Haryana	Sh. Amreshwar Gautam, Asstt. Commr.	Center

**TRAN-1/TRAN-2 cases received as Writ Petition/ Court 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.	6
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 Error reported.	5
Category-B2	Cases in which filing of TRAN-1 Fresh/Revision Attempted with No error reported as per logs	As per GST System logs, the taxpayers have claimed that they tried to save/submit for the first time or for revision of TRAN 1 but analysis of logs show that there is no system error.	1
Category-B3	Successfully Filed as Per Logs with No Error reported.	The Taxpayer has successfully filed TRAN-1 and no technical errors had been found in the examined technical logs.	1
Category-B6	TRAN-1 filed twice but credit not received by taxpayer.	As per logs, user has filed TRAN 1 and No error logs captured.	1
	<b>Total</b>		<b>14</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. W.P. No. 31524/2019 M/s Sata Vikas India Private Limited V/s UOI & Others.**

GSTIN/ Provisional ID	State	Constitution of Business
06AALCS0591G1Z9	Haryana	Private Limited Company

**Issue:** The petitioner has alleged that they had submitted and filed FORM GST TRAN-1 on 30.08.2017 but the entire amount was not credited. The CENVAT credit balance declared in Form TRAN-1 was Rs. 46,15,506/- out of a total credit of Rs. 1,03,88,856/- . Credit of Rs. 57,73,350/- was not processed. The petitioner tried to amend the TRAN-1 but there was no option to rectify the same.

**Status:** GSTN is a party in this matter. GSTN vide email dated 21.11.2019 shared comments with the Counsel representing CGST Commissionerate (Panchkula) apprising the status of case to the in terms

of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The comments were also shared with the Faridabad Commissionerate vide email dated 28.01.2020. The Hon'ble High Court vide final order dated 18.11.2019 disposed of the matter in terms of CWP No.30949 of 2018 titled M/s Adfert Technologies Pvt. Ltd directing the Respondents to allow the petitioner to file TRAN-1 by 30.12.2019.

On completion of technical analysis conducted by GSTN/Infosys, it was observed that the Taxpayer had opened form GST TRAN-1 and tried saving it multiple times. However, the same was not processed due to invalid registration for VAT/CENVAT/SVAT number. Thus, the Petitioner's case may be considered as having faced Technical difficulties.

**2. W.P. No. 23107/2019 M/s Heubach Colour Private Limited V/s UOI & Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
24AAACH2578P1Z7	Gujarat	Private Limited Company

**Issue:** The petitioner attempted to submit FORM GST TRAN-1 before the due date multiple times. However, due to technical error on the GST Common Portal, he was unable to submit TRAN-1.

**Status:** GSTN is a party in this matter. GSTN vide e-mail dated 27.02.2020 apprised the status of case to the concerned Commissionerate (Vadodra Zone) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The matter is pending before the Hon'ble Gujarat High Court and the next date of hearing is not updated on Court's Website. No effective order has been passed in this matter.

On completion of technical analysis conducted by GSTN/Infosys, it was observed in the logs that the Taxpayer opened form GST TRAN-1 and tried to save multiple times. However, the same was not processed due to invalid registration for VAT/CENVAT/SVAT number. Thus, the Petitioner's case may be considered as having faced Technical difficulties.

**3. W.P. 12144/ 2019 M/s Deutsche Motoren Pvt. Ltd. V/s UOI & Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
07AACCA4905H1ZY	Delhi	Private Limited Company

**Issue:** The petitioner stated that he attempted to file TRAN-1 within the stipulated time, but since there were lots of technical glitches in furnishing FORM GST TRAN-1 on the common portal, the petitioner could not furnish their TRAN-1 within the prescribed period due to reasons beyond his control i.e. hung system & thereafter, petitioner also raised ticket on GST helpdesk in this regard.

**Status:** GSTN is not a party in this matter. GSTN vide letter dated 06.01.2020 apprised the status of case to the CGST Delhi East Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The matter is pending before Hon'ble High court of Delhi and it is listed for 11.06.2020 for further hearing. No effective order has been passed in this matter.

Further on completion of technical analysis by GSTN/Infosys it was observed that the taxpayer had opened form and tried to save the form on 27.12.2017. The Taxpayer's first attempt was processed but subsequent attempt was not processed. Thus, the Petitioner's case may be considered as having faced Technical difficulties.



**4. W.P. 8034/2019 M/s Britannia Industries Ltd. V/s UOI & Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
18AABCB2066P1ZE	Assam	Public Limited Company

**Issue:** The Petitioner could not file revised TRAN-1 on account of non-responsiveness of portal. The Court vide order dated 21.11.2019 has disposed of the matter directing the ITGRC to do the needful as expeditiously as possible, preferably within a period of three weeks from the date of receipt of a certified copy of this order.

**Status:** GSTN is a party in this matter. GSTN vide letter dated 04.02.2020 requested for the copy of writ petition from the Guwahati CGST Commissionerate. GSTN vide letter dated 20.02.2020 has also intimated the petitioner that his case was not received earlier in accordance with CBIC's circular No. 39/13/2018 dated 3.4.2018. The Hon'ble Court vide its order dated 08.11.2019 disposed of the petition directing the ITGRC to do needful as expeditiously as possible, preferably within the period of 3 weeks from the date of receipt of certified copy of this order.

On completion of technical analysis conducted by GSTN/Infosys, it was observed in the logs that the Taxpayer opened form GST TRAN-1 and tried to save multiple times. However, the same was not processed due to invalid registration for VAT/CENVAT/SVAT number. Thus, the Petitioner's case may be considered as having faced Technical difficulties.

**5. W.P. 24551/2019 M/s Welworth Electric Company Limited V/s UOI & Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
03AAACW1415G1ZX	Punjab	Public Limited Company

**Issue:** The petitioner has stated that on account of mistake of his accountant the TRAN-1 form was not filed correctly. The mistake of the accountant was discovered by his auditor while filing GSTR-9 for 2017-18.

**Status:** GSTN is not party in this matter. GSTN Vide letter dated 06.02.2020, shared comments in the matter with the concerned Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High court vide order dated 04.11.2019 passed an order directing the Respondents to provisionally entertain the Petitioner's TRAN-1 form manually or electronically. Therefore, this matter was included for investigation even though no technical glitch was alleged in the Writ Petition. However, upon investigation technical difficulties in filing TRAN-1 were observed for the Petitioner.

On completion of technical analysis conducted by GSTN/Infosys, it was observed in the logs that the Petitioner opened form GST TRAN-1 and tried to save multiple times. However, the same was not processed due to invalid registration for VAT/CENVAT/SVAT number. Thus, the Petitioner's case may be considered as having faced Technical difficulties.

**6. SCA No. 21780/2019 M/s Sumo Corp V/s UOI & Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
24AUKPK6700D1ZZ	Gujarat	Proprietorship

**Issues:** The petitioner had tried to file GST TRAN-1 and submit the same on common portal. They tried to file and submit the same on 22.12.2017 between 5:00 PM to 8:00 PM, but, were unable to do so as the GST Portal was not working properly.

**Status:** GSTN is a party in this matter. GSTN vide letter dated 13.02.2020, shared comments in the matter with the Rajkot Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The matter is pending before the Hon'ble High Court of Gujarat and was listed for hearing on 06.05.2020. No effective order has been passed in this matter.

On completion of technical analysis conducted by GSTN/Infosys, it was observed, in the logs that taxpayer had attempted to save Tran-1 which was processed successfully but submission of the same was not attempted. The Petitioner did not receive any ARN for the attempts. As per the activity logs of the Petitioner the date provided for login is 19.09.2017 and the next login for the Petitioner activity is on 04.02.2018. Based on the login activity of the Taxpayer, the Petitioner's case may be considered as having faced Technical difficulties.

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

**7. W.P. No. 16206/2019 M/s Ask Home Furnishing Pvt. Ltd. V/s UOI & Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
06AAFCA5519A1Z7	Haryana	Private Limited Company

**Issue:** The petitioner tried to file GST TRAN-1 on common portal on various occasions before the due date. However, due to technical problems on the portal, they were unable to save the data on the portal and consequently, unable to file the same.

**Status:** GSTN is not a party in this matter. GSTN vide e-mail dated 30.01.2020 apprised the status of case to the CGST Commissionerate (Gurgaon) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High court vide order dated 04.11.2019 allowed the writ petition in terms of CWP No. 30949 of 2018 titled M/s Adfert Technologies Pvt Ltd wherein the Hon'ble Court had directed the Respondents to permit the Petitioner to file or revise where already filed incorrect TRAN-1 either electronically or manually statutory Form(s) TRAN-1 on or before 30th November 2019. The Hon'ble High Court further observed that the Respondents are at liberty to verify genuineness of claim of Petitioners but nobody shall be denied to carry forward legitimate claim of CENVAT / ITC on the ground of non-filing of TRAN-I by 27.12.2017.

**Further investigation by GSTN:** An email dated 02.03.2020 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 04.03.2020. However, no reply was received from the Petitioner.

On completion of technical analysis conducted by GSTN/Infosys, it was observed in the logs that the Taxpayer neither submitted nor filed form TRAN-1. Thus, the Petitioner's case may be considered as not having faced any Technical difficulties.

**8. W. P. No. 3050/2019 M/s HK Auto World Private Limited V/s UOI & Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
01AADCH6610H1Z4	Jammu & Kashmir	Private Limited Company

**Issue:** The Petitioner claims that on the last days of filing TRAN-1 there was instability of GST Portal and resultantly TRAN-1 FORM could not be filed. Despite several attempts, the petitioner was unable to upload TRAN-1 within the stipulated deadline, after which, the portal closed for filing TRAN-1 declaration as due date was over.

**Status:** GSTN is not a party in this matter. GSTN vide letter dated 15.01.2020 apprised the status of case to the CGST Commissionerate (Jammu) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide its final order dated 18.12.2019 has disposed of the matter, with directions for respondents to reopen the portal within a period of 2 weeks from the date of order.

**Further investigation by GSTN:** An email dated 02.03.2020 was sent to the Petitioner requesting for the following information:-

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

The Petitioner was requested to provide the details by 04.03.2020. However, no reply was received from the Petitioner.

On completion of technical analysis conducted by GSTN/Infosys, it was observed in the logs that the Taxpayer neither submitted nor filed FORM TRAN-1. Thus, the Petitioner's case may be considered as not having faced any Technical difficulties.

**9. W. P. No. 6537/2019 M/s AB Pal Electricals (P) Ltd V/s UOI & Others**

<b>GSTIN/ Provisional ID</b>	<b>State</b>	<b>Constitution of Business</b>
07AABCA1608G1Z7	Delhi	Private Limited Company

**Issue:** The Petitioner states that the Managing Director of the company was not keeping well and ultimately he had to undergo 'Bypass Surgery' after which certain complications arose during the surgery resultantly he was unable to attend the business affairs for quite long time. Further, the person looking after the Excise returns and details, suddenly left the company and a new staff took time to arrange the documents as required. They were unable to prepare the requisite details in the absence of any inputs and instructions from the MD. The person engaged by the company was consistently reporting to him that the GST Portal was not working properly, as such, they were unable to access the portal and file requisite details. This resulted into non filing of requisite information in prescribed FORM TRAN-1.

**Status:** GSTN is not a party in this matter. GSTN vide email dated 15.01.2020 apprised the status of case to the GST Delhi North Commissionerate in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The Hon'ble High Court vide its final order dated 17.12.2019 has disposed of the matter directing the Respondents to allow the party to file TRAN-1 on or before 31.12.2019.

**Further investigation by GSTN:** An email dated 02.03.2020 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 04.03.2020. However, no reply was received from the Petitioner.

On completion of technical analysis conducted by GSTN/Infosys, it was observed in the logs that the Taxpayer had neither submitted nor filed FORM TRAN-1. Thus, the Petitioner's case may be considered as not having faced any Technical difficulties.

#### 10. W.P. No. 5741/2019 M/s Bharati Sponge Pvt. Ltd. V/s UOI & Others

GSTIN/ Provisional ID	State	Constitution of Business
20AACCB7764R1Z9	Jharkhand	Private Limited Company

**Issue:** The petitioner repeatedly attempted to submit form GST TRAN-1 on GST common portal but could not be file the same on account of technical glitches, poor internet connectivity and other technical difficulties on the common portal.

**Status:** GSTN is a party in the matter. GSTN Vide letter dated 04.02.2020, shared comments in the matter with the CGST Commissionerate (Jamshedpur) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. No effective order is available on High Court's website. The matter is at the stage of admission as per records available on High Court's website.

**Further investigation by GSTN:** An email dated 02.03.2020 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 04.03.2020. The Petitioner replied vide email dated 04.03.2020. The Petitioner stated that the Petitioner could not open TRAN-1 form on the GST Portal. No screenshots evidencing any technical error/glitch on portal were provided by the Petitioner. They have stated that they were unaware that they were required to take screenshots.

On completion of technical analysis conducted by GSTN/Infosys, it was observed in the logs the Petitioner neither submitted nor filed the form. No logs of save as well. ITC ledger also not updated.

#### 11. W.P. No. 16017/2019 M/s International Engineers V/s UOI & Others

GSTIN/ Provisional ID	State	Constitution of Business
03AAAFI7582H1ZF	Punjab	Partnership

**Issue:** The petitioner attempted to file TRAN-1 several times but due to error/crashing of site, he was unable to do so. Thereafter, the petitioner approached the GST Department several times but the issue was not resolved and they were unable to get the credit of the same in the credit ledger.

**Status:** GSTN is not a party in this matter. GSTN vide letter dated 06.02.2020, shared comments in the matter with the concerned Commissionerate (Hoshiarpur Zone). The Hon'ble High court vide order dated 04.11.2019 allowed the writ petition in terms of CWP No. 30949 of 2018 titled M/s Adfert Technologies Pvt. Ltd. wherein the Hon'ble Court had directed the Respondents to permit the Petitioner to file or revise where already filed incorrect TRAN-1 either electronically or manually statutory Form(s) TRAN-1 on or before 30th November 2019. The Hon'ble High Court further observed that the Respondents are at liberty to verify genuineness of claim of Petitioners but nobody shall be denied to carry forward legitimate claim of CENVAT / ITC on the ground of non-filing of TRAN-1 by 27.12.2017.

**Further investigation by GSTN:** An email dated 02.03.2020 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 04.03.2020. However, no reply was received from the Petitioner.

On completion of technical analysis conducted by GSTN/Infosys, it was observed in the logs that User neither submitted nor filed the form. No logs of save as well.

**Category B2. Cases in which filing of TRAN-1 Fresh/Revision Attempted with No error/ No valid error reported**

**12. W.P. No. 2617/2020 M/s Niranjn Lal Bishan Sawrup V/s UOI & Others**

GSTIN/ Provisional ID	State	Constitution of Business
03ACOPS9329L1ZW	Punjab	Proprietorship

**Issue:** The petitioner attempted to upload the data in FORM GST TRAN-1 but could not submit the same due to technical errors, as a result of which the credit of the petitioner was not reflected on the GST Portal.

**Status:** GSTN is a party in this matter. GSTN Vide email dated 03.02.2020, shared comments in the matter with the Sr. Standing Counsel Mr. Sourabh Goel representing the Respondents (Commissionerate) in terms of CBIC's Circular no. 39/13/2018 dated 03.04.2018. The matter has been disposed of on 31.01.2020 by the Hon'ble high Court. However, no effective order is available on High Court's website.

**Further investigation by GSTN:** An email dated 02.03.2020 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 04.03.2020. However, no reply was received from the Petitioner.

On completion of technical analysis conducted by GSTN/Infosys, it was observed in the logs that the Taxpayer has tried to save TRAN-1 which was processed. However, filing was not attempted. There were no Error reported in logs and Revision was also not attempted. Thus, the Petitioner's case may be considered as not having faced any Technical difficulties.

**Category B3: Successfully Filed as Per Logs with No Error reported. Successfully Filed as Per Logs with No Error reported.**

**13. W.P. No. 15665/2019 CM Associates V/s UOI & Others**

GSTIN/ Provisional ID	State	Constitution of Business
03AAECC5495N1ZA	Punjab	Private Limited Company

**Issue:** The petitioner made several efforts to upload TRAN-1. However, after uploading TRAN-1, the Petitioner received only part credit instead of full credit on stock. The petitioner claim they are entitled to carry forward unutilized credit of Rs. 2,44,78,249/-.

**Status:** GSTN is not party in this matter. GSTN vide letter dated 06.02.2020, shared comments in the matter with the concerned Commissionerate (Hoshiarpur Zone). The Hon'ble High court vide order dated 04.11.2019 allowed the writ petition in terms of CWP No. 30949 of 2018 titled M/s Adfert Technologies Pvt. Ltd. wherein the Hon'ble Court had directed the Respondents to permit the Petitioner to file or revise where already filed incorrect TRAN-1 either electronically or manually statutory Form(s) TRAN-1 on or before 30th November 2019. The Hon'ble High Court further observed that the Respondents are at liberty to verify genuineness of claim of Petitioners but nobody shall be denied to carry forward legitimate claim of CENVAT / ITC on the ground of non-filing of TRAN-1 by 27.12.2017.

**Further investigation by GSTN:** An email dated 02.03.2020 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 04.03.2020. However, no reply was received from the Petitioner.

On completion of technical analysis conducted by GSTN/Infosys, it was observed in the logs that per logs taxpayer filed Tran-1 on 23.12.2017 and their ITC ledger was consequently updated for the successful attempt. However, no revision was attempted. Thus, the Petitioner's case may be considered as not having faced any Technical difficulties.

**Category B6: TRAN-1 filed twice but credit not received.**

**14. W.P. No. 14448/2019 M/s GSF Steels Private Limited V/s UOI & Others**

GSTIN/ Provisional ID	State	Constitution of Business
21AACCG8184G1ZP	Orissa	Private Limited Company

**Issue:** The Petitioner has alleged that while filing TRAN-1, the Data Entry Operator of the taxpayer faced innumerable difficulties in uploading the data and though he repeatedly tried to fill the column of the said form, no figures could be uploaded on to the network. Accordingly, the “Transitional ITC” column reflected “Nil” balance preventing the taxpayer to carry forward the aggregate unutilized credits of Rs.31,21,436/-

**Status:** The GSTN is not the party in this matter. GSTN vide letter dated 20.02.2020 to the CGST Commissionerate (Rourkela) requested for the copy of Writ Petitioner. The court vide order dated 21.08.2019 taking into consideration the ratio of the other case laws has directed the GST Council to reconsider the Petitioner’s case.

**Further investigation by GSTN:** An email dated 02.03.2020 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 04.03.2020. The Petitioner replied vide email dated 03.03.2020 with the requisite details including the screenshots and communication with the departments and GSTN. However, on examination of same and technical analysis conducted by GSTN/Infosys, it is observed that Tran-1 was successfully filed and revised. However, credit was not received for both the attempts since the CENVAT credit admissible as ITC was mentioned as ‘zero’. Thus, the Petitioner’s case may be considered as not having faced any Technical difficulties.

**List of Officers who attended the 12<sup>th</sup> ITGRC Meeting through Video Conference**

**Members (Centre)**

- Sh. Ashok Kumar Pandey, Member (GST), CBIC
- Sh. Anil Kumar Jha, Additional Secretary, Revenue
- Ms. Sungita Sharma, Pr. Chief Commissioner, CGST Delhi Zone
- Sh. Sandeep Kumar, Pr. DG Systems and Data Management, Delhi

**Members (States)**

- Sh. Vijay Singh, Additional ETC (on behalf of Sh. Anurag Rastogi, Principal Secretary, Haryana)
- Ms. Sima Sarkar, Sr. Joint Commissioner, State Tax, West Bengal (on behalf of Sh. Devi Prasad Karnam, CST, West Bengal)
- Sh. M. A. Siddique, Principal Secretary/CCT, State Tax, Tamil Nadu
- Sh. Sanjay Saxena, Joint 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. S. K. Rahman, Joint Secretary, GST Council
- Sh. Amitabh Kumar, Joint Secretary, GST Council
- Ms. Ashima Bansal, Joint Secretary, GST Council
- Ms. Kajal Singh, EVP, GSTN
- Sh. Vashistha Chaudhary, SVP, GSTN
- Sh. Dheeraj Rastogi, SVP, GSTN

**Others**

- Sh. Rajesh Kumar Agarwal, Director, GST Council
- Sh. Gauri Shankar Sinha, Director, GST Council
- Sh. Arjun Kumar Meena, Deputy Commissioner, GST Council
- Sh. Nitin D. Agarwal, Deputy Commissioner, GST Council
- Sh. S. Mahesh Kumar, Under Secretary, GST Council
- Sh. Krishna Koundinya, Under Secretary, GST Council
- Sh. Sarthak Saxena, OSD to CEO, GSTN.