



**Goods and Services Tax Council Secretariat**

5<sup>th</sup> floor, Tower-II, Jeevan Bharti Building  
124, Connaught Circus, New Delhi-110001

F.No.266/11<sup>th</sup> ITGRC/GSTC/2020(Part-1) / 2909  
17.6.20

Dated: 17.06.2020

**Office Memorandum**

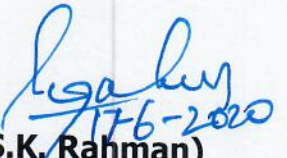
**Sub: Decision of 11<sup>th</sup> ITGRC wrt Agenda 4 related to Cases covered under judgment dated 04-11-2019 of Hon'ble High Court of Punjab and Harayana in the case of Adfert Technologies Pvt Ltd & Others in view of the Hon'ble Supreme Court Order dated 28-02-2020 on the SLP by filed by the UOI – Reg.**

Please refer to the decision of 11th ITGRC wrt Agenda 4 at para.31 of the Final Approved Minutes. At para.31 of the Minutes, the following decisions were taken by ITGRC and the same are being communicated to all the States / UTs and CBIC, as detailed below:

2. Cases shall not be referred to ITGRC wherever an appeal against the order of Court at appropriate judicial forum is decided to be filed.
3. If the order of High Court to allow filing of TRAN-1/2 etc has been accepted by the jurisdictional Competent Authority of the Centre / State Tax, then such cases shall not be referred to ITGRC.
4. In cases pertaining to Central Tax taxpayers, if it is decided by the jurisdictional Central Tax Commissionerate with the approval of the Chief Commissioner concerned to accept the said order of Hon'ble High Court / Supreme Court as per prescribed procedure, then the same needs to be communicated in writing to GSTN by the concerned Central Tax Commissionerate with the approval of the Chief Commissionerate for implementation of the order of the Hon'ble Court. Similarly, in case of State Tax taxpayers, if the jurisdictional State Tax authorities decide to accept the said order of Hon'ble Court, then it needs to be communicated in writing to GSTN by the jurisdictional State Tax authorities with the approval of State Tax Commissioner for compliance of the order of Hon'ble Court. On receiving of the communication from the jurisdictional field formation with the approval of the Chief Commissioner of Central Tax or Commissioner of State Tax, as the case may be, GSTN will take action for compliance of Court order for opening of the portal for the said taxpayer. However, the jurisdictional tax authority will verify the correctness, genuineness and eligibility of the transitional credit claimed by the taxpayers as per provisions of CGST / SGST Act 2017 and the rules thereof and will take appropriate remedial action, if required.

5. All technical glitch cases submitted to Nodal Officers by the tax payers till 31st March, 2020 may be forwarded to GSTN as per SOP dated 12-04-2018 of GSTN (to email [tran.extscope@gstn.org.in.](mailto:tran.extscope@gstn.org.in)) and procedure specified in CBIC Circular 39/13/2018 dated 03.04.2018 read with CBIC letter F.No.CBEC-20/06/17/2018-GST dated 04.02.2020. Thereafter, GSTN shall examine technical logs of all such cases and place before the ITGRC for decision.

6. Further, 11<sup>th</sup> ITGRC and 12<sup>th</sup> ITGRC meeting Minutes have been placed before the 40<sup>th</sup> meeting of the GST Council held on 12.06.2020 and the Council has taken note of the recommendations / decisions. Therefore, it is requested that above procedure may be followed in such cases.

  
(S.K. Rahman)  
Joint Secretary

To

✓ All the Chief Commissioners / Commissioners of State Tax of all States / UTs.

Copy to:

1. The CEO, Goods and Services Tax Network, Aerocity, Indira Gandhi International Airport, New Delhi, Delhi 110037.
2. The Commissioner, Policy Wing-II, CBIC, North Block, New Delhi, with a request to circulate among Central Tax Zones of CBIC.

**Joint Secretary**