



Agenda for

37th GST Council Meeting

20 September 2019

Volume – 2



File No: 434/37th GSTCM/GSTC/2019
GST Council Secretariat

Room No.275, North Block, New Delhi
Dated: 26th August 2019

Notice for the 37th Meeting of the GST Council scheduled on 20th September 2019

The undersigned is directed to refer to the subject cited above and to say that the 37th Meeting of the GST Council will be held on 20th September 2019 at Double Tree by Hilton Goa, Panaji, Goa. The schedule of the meeting is as follows:

- Friday, 20 September 2019 : 11:00 hours onwards
2. In addition, an Officers' Meeting will be held on 19th September 2019 at the same venue as per following schedule:
- Thursday, 19 September 2019 : 11:00 hours onwards
3. The agenda items for the 37th Meeting of the GST Council will be communicated in due course of time.
4. Keeping in view the logistics constraints, it is requested that participation from each State may be limited to 2 Officers in addition to the Hon'ble Member of the GST Council.
5. Please convey the invitation to the Hon'ble Members of the GST Council to attend the 37th GST Council 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, Delhi and Puducherry 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 37th Meeting of the GST Council on 20th September 2019

1. Address/Presentation by the Chairman, Finance Commission regarding need for a consultative mechanism between the GST Council and the XV Finance Commission
2. Confirmation of the Minutes of 36th GST Council Meeting held on 27th July 2019
3. Deemed ratification by the GST Council of Notifications, Circulars and Orders issued by the Central Government
4. Decisions of the GST Implementation Committee (GIC) for information of the Council
5. Decisions/Recommendations of the IT Grievance Redressal Committee for information of the Council
6. Review of Revenue position
7. Issues recommended by the Law Committee for the consideration of the GST Council
 - i. Proposal for extension of last date for filing of appeals against orders of Appellate Authority before the GST Appellate Tribunal due to non-constitution of benches of the Appellate Tribunal
 - ii. Exemption to small taxpayers from filing of Annual Return
 - iii. Issues pertaining to interpretation of Section 10 of the IGST Act, 2017
 - iv. Restrictions in availing input tax credit in respect of outward supplies not furnished under section 37 of the CGST Act, 2017
 - v. Proposed clarifications on refund related issues
 - vi. E-way bill for movement of Gold
 - vii. Proposed amendment to sub-rule (5) of rule 61 of the CGST Rules, 2017 relating to FORM GSTR-3B
 - viii. Specifying the due date for furnishing of return in FORM GSTR-3B and details of outward supplies in FORM GSTR-1 for the period October- December, 2019
 - ix. Proposal for amendments to CGST Rules, 2017
8. Issues recommended by the Fitment Committee for the consideration of the GST Council
9. Developments regarding implementation of GST EWB System – FASTag Integration
10. Presentation on fake invoice menace, fraudulent refund, etc.
11. Status of Implementation of New Return System
12. Status of integrated refund system with disbursal by single authority
13. Status and progress in generation of electronic Invoice
14. Linking GST registration with Aadhar and proposed changes in the GST Law and GSTN System
15. Update on change of share capital/ownership structure of Goods and Services Tax Network (GSTN) and transfer of shares of GSTN from Empowered Committee of State Finance Ministers (EC) & Non- Government Institution to Centre, State Governments & Union Territories
16. Minutes of 11th Meeting of Group of Ministers (GoM) on IT Challenges in GST Implementation for information of the Council and discussion on GSTN issues
17. Quarterly Report of the NAA for the quarter April to June 2019 for the information of the GST Council
18. Creation of the State and Area Benches of the Goods and Services Tax Appellate Tribunal (GSTAT)
19. Amendments in GST Laws in view of creation of UTs of Jammu & Kashmir and Ladakh
20. Special Composition Scheme for Brick kilns, Menthol, Sand Mining Activities and Stone crushers
21. Status of payment of Advance User Charges by the States and CBIC and interest on delayed payment
22. Any other agenda item with the permission of the Chairperson
23. Date of the next meeting of the GST Council

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Discussion on Agenda Items

Agenda Item 5: Decisions/recommendations of the 6th and 7th IT Grievance Redressal Committee for information of the Council

The Minutes of 5th IT Grievance Redressal Committee (ITGRC) had been placed before the GST Council in 34th Meeting held on 19th March, 2019 and were approved. ITGRC, held two Meetings between 19th March 2019 to 24th July 2019 and the details of decisions taken are as follows:

6th ITGRC Meeting – 27th May 2019:

2.1 The 6th ITGRC meeting was held on 27th May 2019 and the Minutes of the Meeting are attached as **Annexure-1** of this agenda Item. The gist of the discussion and decisions taken are as follows:

2.2 In the 6th ITGRC meeting, total of 682 cases of TRAN-1 had been examined and presented before the Committee by GSTN. Out of these, 594 cases were sent from Nodal officers and 88 were court cases. The GSTN had categorized these cases broadly reason-wise in two major categories as ‘A’ and ‘B’. **Category ‘A’** included cases in which the taxpayer could not apparently file TRAN 1 because of technical glitches and **Category ‘B’** included cases where no technical issues were found from the system logs in filing TRAN 1.

2.3 Further, in 32nd GST Council Meeting, Council had approved to extend the scope of ITGRC to also consider on merits, the specific cases as covered under the orders of the Hon’ble High Courts as sent by any State or Central authority, to the GST Council Secretariat having certain **non-technical issues** viz. errors apparent on the face of record, where certain conditions were satisfied. GST Council Secretariat had received 179 cases in response to extended scope of ITGRC and analysis of these cases was also presented before the committee.

2.4 After detailed discussion, the 6th ITGRC decided and recommended as under: -

2.4.1 Cases where technical glitches in filing TRAN-1 was claimed by Taxpayers; analysed and presented by GSTN (682 Cases):

a. To allow filing of TRAN-1 in **total 172 cases** of Category ‘A’, as per Annexures mentioned in column No. 3 and 4 of Table-2 (of Minutes) on account of technical/system issues as explained at para 6 of Minutes, in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1.

b. Not to allow remaining 510 cases of Category ‘B’ as per Annexures mentioned in column No. 3 and 4 of Table-3 (of Minutes), in absence of any evidence of technical/system errors in these cases as explained at para 7 of Minutes, as was decided in similar cases in past five IT-GRC.

2.4.2 Cases presented by GST Council Secretariat reported as non-technical glitch in terms of extended scope of ITGRC (179 Cases):

a. Not to allow re-opening of portal for Category **A1 (04 cases), A2 (03 cases), A3 (03 cases), A4 (07), A5 (09 cases) (total 26 cases)** as the criteria laid down by 32nd GST Council Meeting

were not fulfilled, while some of them could be resubmitted to ITGRC after correcting the deficiencies.

- b.** Cases of Category **B1 (12 cases), B2 (12 cases) and D (92 cases) (total 116 cases)**, having reported technical error or were not fulfilling parameters as recommended by 32nd GST Council were recommended for forwarding to GSTN for further analysis and placing before the next meeting of ITGRC in terms of circular dated 03.04.2018.
- c.** Cases at **Category B3 (19 cases)** had been presented in the 1st to 5th ITGRC and recommended by ITGRC, hence no action required.
- d.** Cases at **Category C (18 cases)** had been presented in the 1st to 5th 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 decided in 32nd GST Council Meeting.

7th ITGRC Meeting – 11th June 2019:

3.1 The 7th ITGRC was held on 11th June 2019 and the Minutes of the Meeting are attached as **Annexure-2** of this agenda Item. The gist of discussion and decisions taken are as follows:

3.2 Out of total 249 cases presented before 7th ITGRC, 236 cases were sent from Nodal officers and 13 were court cases. The GSTN had categorized these cases broadly reason-wise in two major categories as 'A' and 'B'. **Category 'A'** included cases in which the taxpayer could not apparently file TRAN 1 because of technical glitches and **Category 'B'** included cases where no technical issues were found from the system logs in filing TRAN 1.

3.3 SVP (Services) also apprised ITGRC about the status of various Writ Petitions on TRAN 1 issue which had been received by GSTN. Committee discussed the cases of writ petitions and observed that in some cases Hon'ble High Court had directed to allow the filing of TRAN-1 manually or electronically, without giving any consideration to the technical glitches.

3.4 After detailed discussion, the 7th ITGRC decided and recommended as under: -

- a. To allow** filing of TRAN-1 in total **98 cases** of Category 'A', as per Annexures mentioned in column No. 3 and 4 of Table-2 (of Minutes) on account of technical/system issues as explained at para 4 of Minutes, in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1.
- b. Not to allow** remaining **151 cases** of Category 'B' as per Annexures mentioned in column No. 3 and 4 of Table-3 (of Minutes), in absence of any evidence of technical/system errors in these cases as explained at para 5 of Minutes, as was decided in similar cases in past six IT-GRC.
- c.** It was also decided by the committee that in all such cases where Court had directed to allow the filing of TRAN-1 manually or electronically, without giving any consideration to the fact that technical glitches were there or not, jurisdictional tax authorities shall take legal opinion of Government Counsel to file appeal/review petitions as deemed fit and proceed legally as per CGST/SGST/UTGST Act, law and rules. Commissionerate/States may either file an

appeal against the above-mentioned order or, if it was found to be a fit case in terms of 32nd GST Council decision regarding extended scope of ITGRC for non-technical issues also, then the case might be recommended by the Commissioner following the prescribed procedure. The Commissionerate/States may obtain the status of Technical Glitches in the cases where decisions are to be taken for filing of Appeal or enabling taxpayers for filing of TRAN-1/TRAN-2 in compliance of Hon'ble High Courts orders, where ever such information is not available on record.

4. The decisions/recommendations as per attached Minutes of the 6th and 7th ITGRC (**Annexures 1 and 2 respectively**) are placed for information of the Council.

Minutes of the 6th meeting of IT Grievance Redressal Committee (IT-GRC) held on 27th May 2019 at GST Council Secretariat, Jeevan Bharti Building, New Delhi

The sixth meeting of the IT Grievance Redressal Committee (IT-GRC) was held in GST Council Secretariat, Jeevan Bharti Building, New Delhi on 27th May 2019. The list of officers who attended the meeting is attached as **Annexure-4**.

2. Ms. Kajal Singh, EVP (Services), GSTN appraised the background that a total of around 2572 cases of TRAN 1 had been received from Nodal Officers till 31.03.2019 and 298 writ petition cases had been received till 21.05.2019 at GSTN. The details of cases discussed in previous meetings were as follows.

Table 1: Details of TRAN 1 cases presented before IT-GRC

S. No.	Meeting Reference	No. of TRAN-1 Cases			Cases Considered and approved	Cases Considered and not approved
		Nodal Officer	Court Cases	Total		
1	2	3	4	5 (3+4)	6	7
1	1st IT-GRC on 22.06.2018	161	9	170	122	48
2	2nd IT-GRC on 21.08.2018	262	78	340	213	127
3	3rd IT-GRC on 26.10.2018	252	16	268	70	198
4	4 th IT-GRC on 12.02.2019	408	53	461	165	296
5	5 th IT-GRC on 05.03.2019	203	21	224	80	143
6	6 th IT-GRC on 27.05.2019	594	88	682	To be discussed	
7	Sub Total			2145		

* In 6th ITGRC Meeting, **Agenda 1** was covering 422 cases (361 from Nodal Officers and 61 Court Cases) and **Agenda 2** was covering 260 cases (233 from Nodal Officers and 27 Court cases). For the purpose of uniformity, Annexure 1 and Annexure 2 of the both Agenda Notes had been merged in respective Sub-Categories to arrive at **Annexure 1 and Annexure 2** of the Minutes. Hence, the **Annexure 1** of the Minutes has 594 (361+233) cases as received from Nodal Officers and Annexure 2 of the Minutes has 88 (61+27) Court cases.

3. EVP (Services) explained that in previous five ITGRC Meetings total 1463 TRAN 1 cases including cases where Writ Petitions was filed in various High Courts were presented to ITGRC. Now, another 682 cases in Agenda 1 and 2 were presented before 6th ITGRC. Out of which 594 cases were sent by Nodal officers of Center/States while 88 cases were of writ petitions filed before various High Courts. 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. The list of cases received from Nodal officers was at **Annexure 1** of each of Agenda 1 and Agenda 2 and the list of Court/writ petition Cases was at **Annexure 2** of each of Agenda 1 and the Agenda 2.

4. EVP (Services) also appraised ITGRC about the status of various Writ Petitions on TRAN 1 issue which had been received by GSTN. She informed that a total of 298 Writ Petitions had been received by GSTN pertaining to TRAN-1 as on 21.05.2019. In sixth ITGRC 88 writ petition cases were presented. In some cases, received from Nodal officers which were processed accordingly on merits and put up before ITGRC, however later GSTN had received the Writ Petitions on these. In some of the cases, where after analysis of system logs, it appeared that there was no technical issue, (falling under category B), emails were sent to the taxpayers requesting for the following: -

- a. Exact technical glitch faced while filing TRAN-1
- b. Nature of error noticed
- c. Screen-shots of technical error/emails sent to help-desk along with ticket numbers.

Only 11 taxpayers responded. The detailed response received by each Petitioner was mentioned in Annexure-2 of the Agenda Notes.

5. EVP, GSTN further explained that all above cases had been examined by the GSTN team and were categorized broadly reason-wise and then further grouped into two major categories as **Category ‘A’ and Category ‘B’**. **Category ‘A’** included cases in which the taxpayer could not apparently file TRAN 1 because of technical glitches whereas **Category ‘B’** included cases where detailed analysis at GSTN revealed that no technical issues were there in filing TRAN 1 as per the system logs.

6. EVP, 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 02 sub-categories out of the different sub-categories reported in earlier ITGRC and numbers 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 “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.

Table-2: Cases reported as having Technical Glitch

Sub Category	Sub Category Description	Cases received from Nodal Officers	Writ Petition Cases
1	2	3	4
A-1	Processed with Error	148 (S. No 01 to 148 of Annexure 1)	15 (S. No 01 to 15 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	07 (S. No 149 to 155 of Annexure 1)	02 (S. No 16 to 17 of Annexure 2)
Sub Total		155	17

7. **Category ‘B’** had cases where no technical issues had been observed in TRAN 1 filing. EVP, 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 10 sub-categories and number of cases pertaining to each sub-category had been 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-4: Incorrect declaration of stock by taxpayer in TRAN 1 therefore problem in filing TRAN-2.** Incorrect declaration was made by taxpayer in TRAN 1 of Stock not evidencing payment of taxes and duty.
- **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.
- **Sub-Category B-6: Cases in which TRAN1 was filed once and revised thereafter but credit was not received.** No error had been seen in system logs.
- **Sub-Category B-7: Cases in which the taxpayer's registration stands cancel/inactive in current date.** As per GST System Logs, the taxpayer had neither tried for Saving / Submitting or Filing TRAN 1 and their registrations stands cancelled as on date.
- **Sub-Category B-8: Cases in which Tax payer was not entitled to TRAN 1 credit as it was an ISD taxpayer.**
- **Sub-Category B-9: Cases in which Taxpayer Registrations stands Provisional in current date.** Taxpayer's registration was provisional in current date. As per logs User neither submitted nor filed the form. No logs of save as well. ITC ledger was also not updated.
- **Sub-Category B-10: Case of Mistake by Taxpayer.** The Taxpayers have admitted/ apparently made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN 2. They want a chance to revise the filed TRAN 1/TRAN 2 and report correct values. Since the admitted/apparent mistakes are clear from the perusal of the details of reported cases no technical analysis was done in these cases as the same was not required. The details of cases covered under these Sub-Categories of Category B is reflected in the Annexure 1 and Annexure 2 of the instant Minutes with details as in Table 3 below.

Table-3: Cases Not having Technical Glitch

Sub Category	Sub Category Description	Cases received from Nodal Officers	Writ Cases	Petition
1	2	3	4	
B-1	As per GST system log, there are no evidences of error or submission/filing of TRAN 1.	124 (S. No 156 to 279 of Annexure 1)	40 (S. No 18 to 57 of Annexure 2)	
B-2	TRAN-1 filing attempted for first time or revision and No error /No valid error reported.	82 (S. No 280 to 361 of Annexure 1)	11 (S. No 58 to 68 of Annexure 2)	

B-3	Successfully Filed as Per Logs with No Valid Error reported	94 (S. No 362 to 455 of Annexure 1)	11 (S. No 69 to 79 of Annexure 2)
B-4	Incorrect declaration of stock by taxpayer in TRAN 1 therefore problem in filing TRAN-2.	06 (S. No 456 to 461 of Annexure 1)	06 (S. No 80 to 85 of Annexure 2)
B-5	TRAN-1 filed once but credit not received.	44 (S. No 462 to 505 of Annexure 1)	NIL
B-6	TRAN1 Filed once and revised thereafter but credit not received	09 (S. No 506 to 514 of Annexure 1)	01 (S. No 86 of Annexure 2)
B-7	Taxpayer's Registration stands cancel/Inactive in current date	06 (S. No 515 to 520 of Annexure 1)	01 (S. No 87 of Annexure 2)
B-8	Tax payer was not entitled to TRAN 1 credit as it was an ISD Taxpayer	01 (S. No 521 of Annexure 1)	NIL
B-9	Taxpayer Registrations stands Provisional in current date	01 (S. No 522 of Annexure 1)	NIL
B-10	Mistake by Taxpayer	72 (S. No 523 to 594 of Annexure 1)	01 (S. No 88 of Annexure 2)
	Sub Total	439	71

8. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A' and after further elaboration and discussion, 172 cases pertaining to technical glitch categories as per Table 2 above were considered for allowing filing of TRAN 1 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

Discussion on Additional points (Cases received in GST Council Secretariat as per decision of 32nd GST Council Meeting on extended scope of ITGRC)

9. Shri Dheeraj Rastogi, Joint Secretary, GST Council informed to the Committee that in 32nd 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 31st January, 2019. The ITGRC shall consider the listed cases (as informed by States / Centre before 31st 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)."*

10. Joint Secretary, GST Council also apprised ITGRC that, as per decision of 32nd GST Council, a mail dated 16.01.2019 was sent from GSTC Secretariat seeking details of such cases by 31.01.2019. In response to that, 62 Cases were received and presented before 4th ITGRC (12.02.2019). 4th ITGRC

had observed that the cases were sent without proper scrutiny and recommendation without going through the spirit of the decision of the 32nd GST Council Meeting. Hence, it was recommended by the 4th ITGRC that:

- a. GST Council Secretariat might send another reminder to all States and Centre reiterating that the case details be checked and certified before sending by the concerned Jurisdictional Commissioner.
- b. Further, it should also be clearly stated that the case is covered by the decision of 32nd GST Council Meeting along with clear recommendations from the State/Centre.
- c. Those cases thereafter would be investigated in detail by GSTN and placed before ITGRC for consideration.

11. Accordingly, an OM dated 19.02.2019 was written to all States and CBIC to forward list of eligible cases by 25.02.2019. It was mentioned in the above OM that they should send list of eligible cases to GSTN directly. In response to that States like Andhra Pradesh, Haryana, Punjab and Tripura had forwarded **34 cases** to GST Council Secretariat directly. Similarly, Deputy Commissioner (Central Excise), CBIC vide letter F.No 267/41/2019- CX-8 dated 01.04.2019 had directed field formations of CBIC to send all cases to GST Council secretariat. Hence, GST Council secretariat had received **126 cases** directly from CGST/CBIC field formations also. GSTN had also received some cases directly from petitioners, in addition to field formations. They had forwarded **20 such cases** to GST Council secretariat while one case was repeat being common between GSTN and CGST cases.

12. However, GST Council secretariat had not received any consolidated list containing all cases of Centre/States. To avoid delays further, preliminary analysis of these cases was done by the GST Council Secretariat further, which revealed that there seemed to be some confusion in the minds of CGST/SGST officers about extended scope of ITGRC as elaborated above at para 09. From SGST, CGST and GSTN; GST Council Secretariat had received a total of 179 (**as per Annexure 3**) cases *vis a vis* extended scope of ITGRC in 32nd GST Council Meeting and analysis of all these cases was presented as under:

Table 4: Analysis of Cases Received as per Extended Scope of ITGRC

Category	Description	No of Cases	
A	Sub Category	Cases reported on account of Non-Technical error	
	A1	Recommended by jurisdictional tax authority. In 03 cases stock wrongly reported at 7(d) in place of 7(a) while one case pertained to TRAN-3 return submitted but not filed and credit not transferred. Hon'ble Madras High Court directed to follow circular dated 03.04.2018 of ITGRC. All 4 cases were presented before 2 nd & 3 rd ITGRC but were not recommended. Now CGST Commissioner has recommended to reopen the portal as per 32 nd GST Council decision.	04
	A2	Cases of non-technical error ; error not specified by the jurisdictional tax authority but recommended by jurisdictional tax authority. Hon'ble High Court directions to CC State Tax to forward the said representation with report to GST Council. The GST Council shall take a call and pass appropriate order in accordance with law.	03
	A3	Cases of non-technical error ; simply forwarded with no recommendations by jurisdictional tax authority. Hon'ble High Court directions to Nodal officer to forward to the I.T. Redressal Committee. The Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by	03

		passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations.	
	A4	Cases of non-technical error ; simply forwarded with no recommendation by jurisdictional tax authority. Hon'ble High Court directions to Nodal officer to forward to the I.T. Redressal Committee/ GST Council to decide the same.	07
	A5	Cases of non-technical error recommended by jurisdictional tax authority but Hon'ble High Court order details neither mentioned nor attached.	09
Sub Total			26
	Sub Category	Cases reported involving Technical error that should have been referred to ITGRC through GSTN.	
B	B1	Cases of Technical error which are recommended by jurisdictional tax authority, with or without Hon'ble High Court orders.	12
	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.	12
	B3	Cases of Technical error already presented before 1 st to 5 th ITGRC and also recommended by ITGRC.	19
Total			43
C	--	Cases already presented before 1 st to 5 th ITGRC but not recommended by ITGRC and now as per 32 nd GST Council decision also forwarded without recommendation by jurisdictional tax authority.	18
D	--	Cases forwarded by jurisdictional tax authority without recommendation. Parameters as recommended by 32 nd GST Council decision not followed.	92
Total (A+B+C+D)			179

13. Considering the above submissions, Committee discussed the cases of non-technical glitch as received from field formations as per decision of 32nd GST Council on extended scope of ITGRC and after further elaboration and discussion, agreed on following.

13.1 Category A1:

13.1.1 Category A1 had total 04 cases of **Non-technical error** which were recommended by jurisdictional tax authority. In 03 cases stock was wrongly reported at 7(d) in place of 7(a) and in one case pertaining to TRAN-3 return submitted but not filed and credit not transferred. Hon'ble High Court directed to follow circular dated 03.04.2018 of ITGRC. All four cases were presented before 2nd & 3rd ITGRC but were not recommended as no technical glitch was noticed. Now CGST Commissioner had recommended to reopen the portal as per 32nd GST Council decision. Committee had discussed in detail and noticed vis a vis the first 03 cases as to whether the wrongly reported data in column 7(d) instead of 7(a) could be considered error apparent on the face of the record.

13.1.2 Shri C. Palani, Joint Commissioner, State tax Tamil Nadu on behalf of CCT Tamil Nadu stated that the issue of Tran-1 credit pertaining to M/s. Ramesh Iron and Steel and other two taxpayers of Coimbatore mentioned in the Category A1 of the agenda was related to wrong filling up of table 7(d) instead of table 7(a) and there is no change in the amount of transitional credit. Initially this has been referred from the State and subsequently as per inclusion of Non-technical cases under ITGRC the Central Commissioner had recommended them as the credit pertains to Central Excise. Thus, the cases

fall under error apparent on the face of records. He had requested the ITGRC to examine these 3 cases in view of the fact that they would squarely fall under the category of error apparent on the face of records and covered by the order of the High Court of Madras. He felt that it was highly inappropriate for the ITGRC to substitute its subjective judgment on a question of fact, when the matter has been recommended by the jurisdictional Commissioner of Central Tax. Incidentally, the column filled by these taxpayers 7(d)) did not apply to Tamil Nadu and only to States with single point tax and hence the error was manifest on the face of record.

13.1.3 Shri Upender Gupta, Pr. Commissioner, GST Policy Wing elaborated table 7 of TRAN 1 contained details of the inputs held in stock in terms of subsections of sections 140, with details as follows: -

- a. Table at 7(a) contained amount of duties and taxes (i.e. primarily pertaining to Central Excise and Service Tax) paid on inputs and claimed as credit excluding the credit claimed under Table 5(a) [under sections 140(3), 140(4)(b), 140(6) and 140(7)]. Table 5(a) contained the details of CENVAT credit of Central Excise and Service Tax carried forward in GST to electronic Credit Ledger as Transitional credit of Central Tax under Section 140(1), 140(4)(a) and 140(9).
- b. Section 140(3) provided for transition of credit for persons who were not liable to be registered under the Central Excise/VAT/ Service Tax or who were engaged in the manufacturing of exempted goods/ providing exempted services. Section 140(4)(b) pertained to transition of credit for the persons who were engaged in manufacturing of taxable goods as well as exempted goods or providing taxable as well as exempted services. Whereas Section 140(5) provided for transition of credit in respect of persons who received inputs or input services on or after 01.07.2017 but the tax on which had been paid by the supplier under old law i.e. Central Excise/VAT/Service Tax etc. subject to certain conditions. Section 140(6) provided transition of credit for the persons who were either paying tax on fix rate or fix amount (similar to composition tax) in lieu of tax under the old law i.e. Service tax/Central Excise/VAT etc. Section 140(7) pertained to claim of Transitional Credit for those persons where the ITC of any service received prior to 01.07.2017 by ISD but credit was distributed under GST.
- c. Thus, Table at 7(a) was supposed to contain the details of amount of duties and taxes i.e. **input tax credit** primarily pertaining to Central Excise and Service Tax **claimed in respect of input credits pertaining to sections 140(3), 140(4)(b), 140(6) and 140(7) but excluding** the credit claimed under Table 5(a) i.e. CENVAT credit carried forward to electronic Credit Ledger as Transitional credit of Central Tax.
- d. Whereas Table at 7(d) contained the Stock of goods **not supported by invoices/documents evidencing payment of tax** paid on it i.e. credit in terms of CGST Rule 117(4). **It was to be filled by taxpayer not in all States but in only those States which were having VAT at single point** and the same was mentioned against it. Thus, this portion was required to be filled if taxpayer was a trader or dealer in a state having VAT at single point and was unregistered under prior to GST regime. Further, the taxpayer also did not have the invoice or other prescribed documents evidencing payment of VAT/Entry Tax which would be claimed as ITC of SGST through filing FORM GST TRAN-2.
- e. Thus, information type at Table 7(d) was entirely different from the information being filled in table at 7(a) as this was applicable to states where the VAT needed to be paid at the single point. (i.e. tax is paid at the manufacturing or importing stage only).

13.1.4 On the basis of reasons discussed above, the Committee observed that the error reported in above 03 cases of Category A1 was not apparent on the face of the record but a situation of wrong

understanding of law and forms where wrong information was filled in wrong column in as much as in column 7(d), the stock which did not have tax paying invoices in a single point tax state was to be mentioned under CGST Rule 117(4) while column 7(a) contained details of inputs held in stock and those contained in semi-finished and finished goods held in stocks.

As per directions of Hon'ble High Court all above three cases were presented earlier in 3rd ITGRC as per circular 03.04.2018 but not recommended by the committee as no IT glitch was found during the examination of logs by GSTN. The committee noted that now also these cases, not being squarely covered under the extended scope of ITGRC, as discussed above, hence, did not qualify for the recommendation of reopening the portal as per extended scope of ITGRC in 32nd GST Council decision.

13.1.5 Fourth case of Category A1 (M/s Gurudev Motors Pvt Ltd, GSTIN-33AACCG2983R1Z2) was pertaining to transitional credit details uploaded in Form TRAN 3 on 13.11.2017. The return status remained as "submitted" instead of "filed" even after validating with DSC and the credit was still not available in electronic credit ledger. Due to this, the taxpayer was unable to avail credit of Rs. 1.45 Crores. Jurisdictional tax authorities had mentioned this as non-technical case and recommended as per 32nd GST Council decision for the extended scope of ITGRC and requested to credit the amount to the electronic credit ledger of the taxpayer. *Prima-facie*, the error did not appear as non-technical and apparent on face of record, as observed by jurisdictional officer, while forwarding the case.

It was noticed by the committee that Hon'ble High Court vide Order dated 16.07.2018 had directed to take appropriate decision as per circular 03.04.2018 and a case from same GSTIN was discussed in 2nd ITGRC and it was noticed in 2nd ITGRC that this case was placed by GSTN in Category B (Annexure II (G) S. No. 06 to the Minutes of 2nd ITGRC) "Case where taxpayer has filed TRAN 1 twice but no credit had been received". As no IT glitch was found during the examination of logs by GSTN, this was not recommended by the IT-GRC in 2nd Meeting. Further, the grievance also did not seem to be clearly articulated as to whether it pertained to TRAN-1 (as mentioned in 2nd ITGRC) or TRAN-3 (as mentioned now by jurisdictional officer while forwarding the case). Now also the Committee had observed that the nature of error is not apparent on face of record and the case was not fulfilling the parameters decided in 32nd GST Council, hence not eligible for the recommendation of ITGRC to reopen the portal as per extended scope of ITGRC in 32nd GST Council decision.

13.2 Category A2 to A5:

13.2.1 Committee had discussed these cases in detail and observed that **Category A2** had 03 cases wherein neither the error was specified by the jurisdictional authority and it was also not clear whether TRAN-1 had been attempted/ filed by due dates. Hence, these cases did not seem to qualify for the recommendation of reopening the portal as per extended scope of ITGRC in 32nd GST Council decision.

13.2.2 **Category A3** also had 03 cases which were simply forwarded with no recommendations by the jurisdictional authority. Further, in these cases Hon'ble High Court had directed to Nodal officer to forward them to the I.T. Redressal Committee. The Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. Relevant portion of the order dated 21.05.2018 of Hon'ble High Court of Punjab & Haryana in CWP-4180-2018 (O&M) was as under: -

“granted liberty to the petitioner to approach the Nodal Officer or the Redressal Committee concerned for redressal of their grievances in accordance with the Circular No.39/13/2018-GST dated 3.4.2018

....and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. The petitioners shall be entitled to lead any evidence to substantiate their claim before the concerned authority”.

13.2.2.1 On perusal of above directions of the Hon'ble High Court Committee had discussion on the mandate and powers of the ITGRC. The committee observed that ITGRC is just an extended arm of the GST Council which was set up following up 26th GST Council Decision dated 10.03.2018 implemented vide CBIC **Circular No. 39/13/2018-GST dated 03.04.2018** and as per above circular GST Implementation Committee (GIC) shall act as ITGRC. As per the mechanism prescribed, *“where an IT related glitch had been identified as the reason for failure of a class of taxpayer in filing of a return or a form within the time limit prescribed in the law and there were collateral evidences available to establish that the taxpayer had made bonafide attempt to comply with the process of filing of form or return, GST Council had delegated powers to the IT Grievance Redressal Committee to approve and recommend to the GSTN the steps to be taken to redress the grievance and the procedure to be followed for implementation of the decision. As per circular the scope of ITGRC was to identify problems which are proposed to be addressed through this mechanism would essentially be addressing those issues which related to Common Portal (GST Portal) and affect a large section of taxpayers. Where the problem relates to individual taxpayer, due to localised issues such as non-availability of internet connectivity or failure of power supply, this mechanism shall not be available.”* Further, GIC and ITGRC were just creation of GST Council to decide certain procedural issues of urgent nature when GST Council was not in meeting. Thus, ITGRC was just an extended arm of the GST Council to decide on the technical glitch cases; could exercise the limited jurisdiction that it was bestowed with by the GST Council and it could not go beyond the jurisdiction defined for GST Council under the constitution.

13.2.2.2 The Goods and Services Tax Council being a constitutional body; its functions and duties were clearly mentioned in the Constitution. It was not the function of the Goods and Services Tax Council to receive representations from the general public and to conduct personal hearings and to pass orders on such representations.

Article 279A was inserted in the Constitution of India by way of the Constitution (101st Amendment) Act, 2016 with effect from 16.09.2016. Article 279A (2) provides that the Goods and Services Tax Council shall consist of the Union Finance Minister as the Chairperson and the Union Minister of State in charge of Revenue or Finance and the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government as members.

Sub-clause (4) of Section 279A of the Constitution of India deals with the functions and duties of the Goods and Services Tax Council. This provision reads as follows:

“279A. Goods and Services Tax Council

(1) xxxx xxxx

(4) The Goods and Services Tax Council shall make recommendations to the Union and the States on-

- (a) the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;*
- (b) the goods and services that may be subjected to, or exempted from the goods and services tax;*
- (c) model Goods and Services Tax Laws, principles of levy, apportionment of Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A and the principles that govern the place of supply;*
- (d) the threshold limit of turnover below which goods and services may be exempted from goods and services tax;*
- (e) the rates including floor rates with bands of goods and services tax;*
- (f) any special rate or rates for a specified period, to raise additional resources during any natural calamity or disaster;*
- (g) special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand; and*
- (h) any other matter relating to the goods and services tax, as the Council may decide.”*

Sub-clause (6) of Article 279A of the Constitution states that while discharging the functions, the Goods and Services Tax Council shall be guided by the need for a harmonised structure of goods and services tax and for the development of a harmonised national market for goods and services. Sub-clause (11) provides that the Goods and Services Tax Council shall establish a mechanism to adjudicate any dispute – (a) between the Government of India and one or more States; or (b) between the Government of India and any State or States on one side and one or more other States on the other side; or (c) between two or more States, arising out of the recommendations of the Council for implementation thereof.

13.2.2.3 On a perusal of the aforesaid provisions, it was evident that there is no mechanism provided in the Constitution or any other statute for the Goods and Services Tax Council to adjudicate the grievances raised by the general public. There is no mechanism for consideration and disposal of representations made by the general public to the Council after conducting personal hearing of the parties and issuing of speaking order is a Quasi-judicial function/power which are not with GST Council and hence, not with ITGRC also.

13.2.2.4 The above position was supported by Double Judge Bench of **Hon’ble High Court of Kerala Judgment dated 11.04.2019 in WA. No. 2061/2017 against the Judgement dated 02.08.2019 of the learned single judge in WPC 25613/2017**. Hon’ble High Court had observed and held that:

“Article 226 of the Constitution provides that every High Court shall have power to issue to any person or authority orders and writs including a writ in the nature of mandamus for the enforcement of any of the rights conferred by Part III of the Constitution and for any other purpose. It is well-settled that a mandamus lies to secure the performance of a public or statutory duty in the performance of which the one who applies for it has got sufficient legal interest. An order of mandamus is, in form, a command directed to a person or authority to do a particular thing pertains to his or its office and in the nature of a public duty. In order to issue a writ of mandamus to compel a party to do something, it must be shown that the statute imposes a legal duty upon that party and that the person seeking the writ has a legal right under the statute to enforce its performance. The writ of mandamus is limited to the enforcement of the obligation imposed by law.

The discussion above leads to the conclusion that the learned Single Judge has wrongly exercised his discretion in issuing a direction to the Goods and Services Tax

Council to consider Ext.P2 representation and pass orders thereon, after conducting personal hearing of the writ petitioners. The writ petition is liable to be dismissed.”

Thus, above judgement also supports the above discussion that ITGRC has neither quasi-judicial powers nor any such jurisdiction and such mechanism with it to consider the direction of reopening the portal in view of the Hon’ble Punjab and Haryana High Court order.

13.2.3 **Category A4** had 07 cases which were simply forwarded with no recommendations by the jurisdictional authority. Further, in these cases Hon'ble High Court had directed to Nodal officer to forward these cases to the I.T. Redressal Committee/ GST Council to decide the same. Hence, 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 32nd GST Council decision.

13.2.4 **Category A5** had 09 cases which were recommended by the jurisdictional authority but Hon’ble High Court order details were neither mentioned nor attached. 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 32nd GST Council decision.

13.3 Cases other than Category A (B1, B2, B3, C, D):

Committee discussed these cases in detail and observed that as per decision of 32nd GST Council, cases at **Category B (43 cases), C (18 cases), D (92 cases) (Total 153 cases)** being of technical error do not appear to be eligible for consideration as part of extended scope of ITGRC. Further many of them have been forwarded without recommendation or not observing the criteria as recommended by 32nd GST Council. Therefore-

- i. Cases of **Category B1 (12 cases), B2 (12 cases) and D (92 cases) Total 116 cases**, having technical error and/or not fulfilling parameters as recommended by 32nd 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 (19 cases)** had been presented in the 1st to 5th ITGRC and recommended by ITGRC, hence no action required.
- iii. Cases at **Category C (18 cases)** had been presented in the 1st to 5th 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 32nd GST Council Meeting.

14. Case of M/s. Vovantis laboratories Private limited (24AACCV8491K1ZT), Gujarat:

The case of M/s. Vovantis laboratories Private limited was presented before 4th ITGRC (12.02.2019) but it was not recommended by the Committee being in B2 category. Description of B2 category was as under:

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

However, the taxpayer represented that he had timely filed the TRAN-1 and data was also available on the portal. But, when they tried to submit, could not submit the TRAN-1 as portal did not respond. Hence, credit was not reflecting in their account. Now, they did not want any change in the already

saved data but needed resolution of the issue to utilise the credit available on portal which was not reflecting to them.

It was also appraised to the Committee that in 15th GIC meeting decision had been taken for identified 17,573 cases where there was evidence that the assessee had tried to file but- not able to complete the process of digital authentication yet the ledger had been populated or revised.

- GSTN shall identify the taxpayers on the basis of electronic audit trail.
- Only these identified taxpayers shall be allowed to complete the process of filing of TRAN-1.
- TRAN-1 shall not be allowed to be amended during this process.
- GSTN shall communicate directly with the taxpayers in this regard and submit a final report to GIC about the number of TRAN-1s filed and submitted through this process.

In view of above facts Committee agreed to refer this case also to GSTN to re-examine in view of above GIC decision and resubmit in next ITGRC meeting. Thus, it was proposed that GSTN may check if this case was one of the 17573 cases or a case similar to these, to which the ITGRC members agreed.

15. Decision:

15.1 For 682 Cases presented through GSTN:

After detailed discussion considering the above facts, the IT-GRC decided to allow filing of TRAN-1 in total 172 cases of Category 'A' as per Annexures indicated in column No. 3 and 4 of **Table-2** on account of technical/system issues as explained at para 6 above, in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1. Further, the IT-GRC decided not to allow remaining 510 cases of Category 'B' as per Annexures indicated in column No. 3 and 4 of **Table-3** in absence of any evidence of technical/system errors in these cases as explained at para 7 above, as was decided in similar cases in past five IT-GRC meetings.

15.2 For 179 Cases (Annexure 3) presented through GSTC Secretariat as per extended scope of ITGRC:

- Not to allow** re-opening of portal for Category **A1 (04 cases), A2 (03 cases), A3 (03 cases), A4 (07), A5 (09 cases) (total 26 cases)** as the criteria's laid down by 32nd GST Council Meeting were not fulfilled. However, jurisdictional Commissioners of States/CBIC could resubmit appropriate cases to ITGRC after correcting the deficiencies as discussed.
- Cases of Category **B1 (12 cases), B2 (12 cases) and D (92 cases) (total 116 cases)**, having reported technical error or were not fulfilling parameters as recommended by 32nd GST Council were recommended for forwarding to GSTN for further analysis and placing before the next meeting of ITGRC in terms of circular dated 03.04.2018.
- Cases at **Category B3 (19 cases)** had been presented in the 1st to 5th ITGRC and recommended by ITGRC, hence no action required.
- Cases at **Category C (18 cases)** had been presented in the 1st to 5th 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 decided in 32nd GST Council Meeting.

Cases sent by Nodal officers of Center/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.	148
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 27 th Dec 2017 and were allotted the same GSTIN as their Provisional ID later.	7
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	124
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.	82
B3	Successfully Filed as Per Logs with No Valid Error reported	The taxpayer has successfully filed TRAN1 and no technical error has been found.	94
B4	Incorrect declaration of stock by taxpayer in TRAN 1 therefore problem in filing TRAN-2.	There are no technical issues in saving/submitting or filing of TRAN1. The taxpayer is facing issues in filing TRAN-2 due to incorrect declaration made by them	06
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.	44
B6	TRAN1 Filed once and revised thereafter but credit not received	Cases where the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.	09
B7	Taxpayer Registration stand cancel/Inactive in current date	As per log user first time opened form and filed. ARN generated. ITC ledger is updated. No error log captured.	06

B8	ISD Taxpayer	Taxpayer is registered as ISD taxpayer on GST portal and hence not entitled to Transition Credit.	1
B9	Taxpayer Registration is Provisional in current date	Taxpayer has provisional registration in current date.	1
B10	Mistakes/errors committed by taxpayers	The Taxpayers have admitted/ apparently made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN 2. They want a chance to revise the filed TRAN 1/TRAN 2 and report correct values.	72
Total			594

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	Center /State	E-Mail ID
1	37AAFCA 0796B1ZV	AS Steel Traders (VSP) Pvt. Ltd.	Andhra Pradesh	Private Limited Company	B Hareram, Principal Commissioner of Central Tax, Central Govt, Andhra Pradesh	Center	commr-gstvskp@gov.in
2	18AAAAT 3835H1ZF	THE ASSAM COOPERATIVE APEX BANK LTD	Assam	Society/ Club/ Trust/ AOP	R.R Banger, Commr., Central Govt, Assam	Center	cexdibrugarh@gmail.com
3	22AADFN 4038Q1Z3	NEHA ENTERPRISES	Chhattisgarh	Partnership	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
4	22AAOCS 1217Q1Z2	SATGURU INFRAPROJECTS PRIVATE LIMITED	Chhattisgarh	Private Limited Company	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in

5	22AAAFG 6190R1Z2	GIRIRAJ TRADING COMPANY	Chhattis garh	Partnership	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
6	22AADCS 7421H1ZM	SHRI RADHA KRISHNA FERRO ALLOYS PRIVATE LIMITED	Chhattis garh	Private Limited Company	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
7	25AAACW 0552A1ZZ	WELLKNOWN TEXTILE INDUSTRIES PRIVATE LIMITED	Daman & Diu	Private Limited Company	Dr. Ashir Tyagi, Commr. CGST Commissionerat e, Vadodara Zone	Center	commr-cexvdr2@nic.in
8	07AADCK 2121Q2ZF	KAFF APPLIANCES INDIA PRIVATE LIMITED	Delhi	Private Limited Company	Sidharth Goyal, Assistant Commissioner, CGST New Delhi	Center	ccu-cexdel@nic.in
9	07AANFV 5332P1ZG	VENUS INDUSTRIES	Delhi	Partnership	Technical Branch, O/o the Chief Commissioner, CGST & CX, Delhi Zone	Center	ccu-cexdel@nic.in
10	07AAXCS 0860Q1ZE	SHREEM RESTAURANTS & BEVERAGES PRIVATE LIMITED	Delhi	Private Limited Company	PRASHANT KUMAR PRASAD, GSTO, GOVT. OF NCT OF DELHI, DEPARTMENT OF TRADE & TAXES, DELHI	State	pk.prasad70@gov.in
11	07AALPK6 108Q1Z6	SUDHIRCHAN DER NARAYANAN KANVATIRTH	Delhi	Proprietorshi p	Rajesh Madan, Assistant Commissioner, Govt., of NCT of Delhi, Delhi	State	rajesh.madan43@gov.in
12	24ACWPG 3821H1ZK	TANGENT TECHNOLOGIE S (PREMILA SUBHASHCHA NDRA GUPTA)	Gujarat	Proprietorshi p	SHRI S. S. RAHTOD, Deputy Commissioner of State Tax, Vadodara	State	dc10-ct@gujarat.gov.in
13	24AEVPJ4 828C1ZF	MARUTI ENGINEERING & TRADING	Gujarat	Proprietorshi p	Dr. Ashir Tyagi, Commr, CGST Commissionerat e, Vadodara Zone	Center	commr-cexvdr2@nic.in

14	24ABIFS05 58A1ZJ	SAGAR SALES	Gujarat	Partnership	Dr. Ashir Tyagi, Principal Nodal Officer, CGST Commissionerat e, Vadodara Zone	Center	commr-cexvdr2@nic.in
15	24AAF6B6 828B1ZO	BALKRISHNA SPINTEX PRIVATE LIMITED	Gujarat	Private Limited Company	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	dc23-rjt1-gstn@gujarat.gov.in
16	24AEMPV 7291J1ZQ	AJAYKUMAR HARSHADKUM AR VADERA	Gujarat	Proprietorshi p	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	dc23-rjt1-gstn@gujarat.gov.in
17	24AAOFS4 390P1ZE	Shree Ganesh Chemicals	Gujarat	Partnership	SM Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
18	24AIJPM1 375R1ZO	Arpan Enterprise (RAJESH DAYALJIBHAI MANDAVIYA)	Gujarat	Proprietorshi p	Sunil Kumar Singh, Commissioner, CGST & C.Ex, Gandhinagar	Center	commr-cexamd3@nic.in
19	24AAACS 7348N1ZY	Steel Strong Valves India Pvt Ltd	Gujarat	Private Limited Company	Sunil Kumar Singh, Commissioner, CGST & C.Ex, Gandhinagar	Center	commr-cexamd3@nic.in
20	24AAF6CV 2041N1ZA	Vidisha Pape Mills Pvt Ltd	Gujarat	Private Limited Company	SM Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
21	24AAACF 5464G1ZT	FCG POWER INDUSTRIES PVT LTD	Gujarat	Private Limited Company	S V Vora, Deputy Commr of State Tax, Range-18, Valsad,	State	dc18-sur2-gstn@gujarat.gov.in
22	24ANBPD 1218R1Z5	PARUL RAKESH DESAI	Gujarat	Proprietorshi p	S V Vora, Deputy Commr of State Tax, Range-18, Valsad,	State	dc18-sur2-gstn@gujarat.gov.in
23	24AANFS9 512J1ZT	SHREE KRISHNA ENTERPRISE	Gujarat	Partnership	S. M. Saxena, Joint Commr, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in

24	24AEMPG 9284J1Z0	VEEPA CHIRAG GANDHI	Gujarat	Proprietorship	S. M. Saxena, Joint Commr, State Govt,	State	jcegov-ct@gujarat.gov.in
25	24AKVPM 9992J2Z0	MUKESH BACHUBHAI MENPARA	Gujarat	Proprietorship	S. M. Saxena, Joint Commr, State Govt	State	jcegov-ct@gujarat.gov.in
26	24ADXPA 6108R1Z0	MUKESHKUMAR VRAJLAL AKABARI	Gujarat	Proprietorship	S. M. Saxena, Joint Commr, State Govt,	State	jcegov-ct@gujarat.gov.in
27	24AACFO 7607D1ZL	OMTECH ENGINEERING	Gujarat	Partnership	S. M. Saxena, Joint Commr, State Govt,	State	jcegov-ct@gujarat.gov.in
28	24AAYPV 5766C1Z1	ASHOKKUMAR CHHAGANLAL VADALIA	Gujarat	Proprietorship	S. M. Saxena, Joint Commr, State Govt,	State	jcegov-ct@gujarat.gov.in
29	24AABCF8 567H1ZG	FOAM SUPPLIES INDIA PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commr, State Govt,	State	jcegov-ct@gujarat.gov.in
30	24AAACL 0820G1Z5	LYKA LABS LIMITED	Gujarat	Public Limited Company	Milind Kavatkar, Deputy Commr, State Government, Bharuch	State	dc14-vad2-gstn@gujarat.gov.in
31	06AAACB 0264G1Z7	MASU BRAKE PADS PRIVATE LIMITED	Haryana	Private Limited Company	Sh. Amreshwar Gautam, Assistant Commr, CGST Commissionerate, Panchkula	Center	cco.gstpk@gov.in
32	06AAFCE 5517N1Z6	MAGICRETE BUILDING SOLUTIONS PRIVATE LIMITED	Haryana	Private Limited Company	Sh. Amreshwar Gautam, Assistant Commr, CGST Commissionerate, Panchkula	Center	cco.gstpk@gov.in
33	06AABCW 9355L1ZS	Wahi Akita Fine Blanking Private Limited	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	gsttihry@gmail.com
34	06AABCL 9536C1ZN	SITI JIND DIGITAL MEDIA COMMUNICATIONS PVT LTD	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	gsttihry@gmail.com
35	06AACCG 7498R2ZM	Global Automotive Components Pvt Ltd	Haryana	Private Limited Company	Pranesh Pathak, Commr,CGST, Faridabad	Center	commr-gstfbd@gov.in

36	06AAACV 4307Q1Z2	VIKAS FORGINGS PVT LTD	Haryana	Private Limited Company	Pranesh Pathak, Commr,CGST,	Center	commr- gstfbd@g ov.in
37	06AARPA 0845N1ZI	RACHNA ARORA / Medilife Industries	Haryana	Proprietorshi p	Nodal Officer IT issues, Haryana	State	gsttihry@ gmail.co m
38	06AABCS8 661D1ZE	SARVO TECHNOLOGIE S LIMITED	Haryana	Private Limited Company	Pranesh Pathak, Commr,CGST,	Center	commr- gstfbd@g ov.in
39	06AADCN 7270R1ZT	NISSHINBO MECHATRONI CS INDIA PRIVATE LIMITED	Haryana	Private Limited Company	Babu Lal, Superintendent, CGST, Gurugram,	Center	gstggm56 @gmail.c om
40	02AAEFD8 241L2ZI	Digital Systems INC	Himach al Pradesh	Partnership	Sh. H. B. Negi, Commissioner, CGST, Shimla	Center	hb.negi64 @gov.in
41	01AAACT 1968P1Z3	TPL PLASTECH LIMITED	Jammu & Kashmir	Public Limited Company	Safdar Ali, Assistant Commr, CGST Commissionerat e, Jammu	Center	<a href="mailto:gstdivisio
nsrinagar
@gmail.c
om">gstdivisio nsrinagar @gmail.c om
42	01AAACJ6 275H1ZS	Jai Beverages Pvt. Ltd.	Jammu & Kashmir	Private Limited Company	Sandeep Kumar, Programmer, Coordinator Jammu Division, State Admin GST, STC, J&K GST,	State	<a href="mailto:sandeep.p
rog123@
gmail.co
m">sandeep.p rog123@ gmail.co m
43	20AACCH 1705L1Z2	HIMALAYA STEEL MILL SERVICES PRIVATE LIMITED	Jharkha nd	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	<a href="mailto:gst-
comtax@
jharkhand
mail.gov.i
n">gst- comtax@ jharkhand mail.gov.i n
44	29AAACH 5598K1ZX	HLL LIFECARE LIMITED	Karnata ka	Public Sector Undertaking	Gosu Ramesh, Assistant Commissioner, CGST, Belagavi	Center	<a href="mailto:commr-
cexblgm
@nic.in">commr- cexblgm @nic.in
45	29AAACE 8057E1ZL	EMPREE MEDICAMENT S (INDIA) PRIVATE LIMITED	Karnata ka	Private Limited Company	Gosu Ramesh, Assistant Commissioner, CGST Belagavi	Center	<a href="mailto:commr-
cexblgm
@nic.in">commr- cexblgm @nic.in
46	29AACCI5 198J1Z0	RAVAGO SHAH POLYMERS PRIVATE LIMITED	Karnata ka	Private Limited Company	BASAVARAJ K. S., Joint Commr of Commercial Taxes,	State	<a href="mailto:ctdgstit.gr
jevance@
ka.gov.in">ctdgstit.gr jevance@ ka.gov.in
47	29AADCI8 477M1ZP	Inker Technology Pvt Ltd	Karnata ka	Private Limited Company	R Sriram, Commissioner of CGST	Center	<a href="mailto:supdtpro2
.st2blr-">supdtpro2 .st2blr-

							ka@gov.in
48	29AAICS1 847A1ZF	SVE CASTINGS PVT LTD	Karnata ka	Private Limited Company	Gosu Ramesh, Asst Commr, CGST Belagavi	Center	commr-cexblgm@nic.in
49	29AAACG 5025C1Z1	GERB VIBRATION CONTROL SYSTEMS PRIVATE LIMITED	Karnata ka	Private Limited Company	Shri Dharm Singh. Commissioner, CGST, Bengluru North West Commissionerat e	Center	commr-cexblr5@nic.in
50	29AABCB 6056D1ZU	BRIDGETREE RESEARCH SERVICES PRIVATE LIMITED	Karnata ka	Private Limited Company	Dr. M. Aamir M. Iqbal Siddiqui, Assistant Commr, CGST Bengaluru West	Center	p.muralidharan@ltu.gov.in
51	32AACCC 8028R2ZB	Cochin International Aviation Services Pvt Ltd	Kerala	Public Limited Company	Biju Thomas, Deputy Commissioner, Central Govt, Kerala	Center	bijuthomasvk@gmail.com
52	32AAUFR 7007A1ZF	ROCK BOND BOARDS	Kerala	Partnership	Sunil Kumar V, State Tax Officer, State Govt, Kerala	State	vksunicted@kerala.gov.in
53	27AABCR 7246M1ZX	BIRTHRIGHT GAMES & ENTERTAINME NT PRIVATE LIMITED	Maharas htra	Private Limited Company	Merrita Suni, SUPERINTEND ENT, CGST, Mumbai	Center	mumbaieastgstissues@gmail.com
54	27AAFFD3 097F1ZF	DIAMOND SUGAR	Maharas htra	Partnership	Shri V. N. Thete, Commr, CGST Commissionerat e, Kolhapur,	Center	santosh.verts@nic.in
55	27AABCP1 225G1ZT	PIAGGIO VEHICLES PVT LTD	Maharas htra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai,	State	gstit.state@mahagst.gov.in
56	27AAACM 7313H1ZM	Monomer Chemical Industries Ltd.	Maharas htra	Public Limited Company	Shri S. K. Vimalanathan, Commr, CGST & C.Ex., Thane	Center	commrgstthane@gmail.com
57	27AAHCM 0990M1ZZ	Metrostar Print Solutions Pvt. Ltd	Maharas htra	Private Limited Company	Shri S. K. Vimalanathan, Commr, CGST & C.Ex., Thane	Center	commrgstthane@gmail.com
58	27AAVPJ7 760M1ZR	Gnat Engineering (ASHA	Maharas htra	Proprietorshi p	Shri V. N. Thete, Commr, CGST	Center	santosh.verts@nic.in

		SURENDRA JAIN)			Commissioner at e, Kolhapur,		
59	27AAPFS7 238F1ZR	SHRILEELA INDUSTRIES	Maharashtra	Partnership	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai,	State	gstit.state@mahagst.gov.in
60	27AAACS 5218B1ZS	SUBHASH SHAH AND ASSOCIATES ARCHITECTS PRIVATE LIMITED	Maharashtra	Private Limited Company	Santosh Kumar Vatsa, Additional Commissioner (Cco), GST & Customs, Pune Zone	Center	santosh.vatsa@nic.in
61	27AAACK 7434P1Z1	KOKAN SYNTHETICS AND CHEMICALS PVT.LTD.	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
62	27AAUCS 2298D1ZU	SUYOG INFRASPACE PRIVATE LIMITED	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
63	27AABCS9 748P1ZF	SAPTAVARNA COLOURANTS PRIVATE LIMITED	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
64	27ABAFS7 074H1ZY	SHREE GANESH	Maharashtra	Partnership	Kalyaneshwari Patil, Deputy Commr	State	gstit.state@mahagst.gov.in
65	27AAACZ 3360M1ZZ	JOYNEST PREMISES PRIVATE LIMITED	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
66	27AANFV 6601P1ZG	VIRAJ WRAPPING LLP	Maharashtra	Limited Liability Partnership	V. K. Mehta, Assistant Commr, CGST , Palghar	Center	palgharcgst04@gmail.com
67	27ACYFS9 797G1ZS	SHIV ENTERPRISES	Maharashtra	Partnership	Santosh Kumar Vatsa, Additional Commissioner (Cco), GST & Customs, Pune Zone	Center	santosh.vatsa@nic.in
68	07AAACD 0192K1ZR	PURE EARTH INFRASTRUCTURE LTD	Delhi	Public Limited Company	Technical Branch, O/o the Chief Commissioner, CGST & CX, Delhi Zone	Center	ccu-cexdel@nic.in

69	07AAAFM 5488J2ZW	M G MOTORS	Delhi	Partnership	Technical Branch, O/o the Chief Commissioner, CGST & CX, Delhi Zone	Center	ccu-cexdel@nic.in
70	07AAACD 2278C1Z1	CURO INDIA PRIVATED LIMITED	Delhi	Private Limited Company	Technical Branch, O/o the Chief Commissioner, CGST & CX, Delhi Zone	Center	ccu-cexdel@nic.in
71	03BDJPB4 876J1ZH	M/s Kanshi Ram Yoginder Pal / SUNITA BANSAL	Punjab	Proprietorship	Pawan Garg, Deputy Commr of State Tax,	State	aetcgstpb@gmail.com
72	03AAACJ3 992M1ZB	JAYCEE STRIPS AND FASTNERS PRIVATE LIMITED	Punjab	Public Limited Company	Sh. Sunil Singh Katiyar, CGST,	Center	
73	03AANPB 6629B1Z6	VISHAL BHANDARI(VIS HAL TRDERS)	Punjab	Proprietorship	Pawan Garg, Deputy Commissioner of State Tax,	State	aetcgstpb@gmail.com
74	03AAFCS2 290A1ZX	M/s Saraswati Agro Chemicals (India) Pvt. Ltd.	Punjab	Private Limited Company	Sh. Ashutosh Baranwal, Principal Commr, CGST Commissionerat e, Ludhiana	Center	cexldh@nic.in
75	08AABFB8 048A1ZU	BANSAL INDUSTRIES	Rajasthan	Partnership	Shri Radha Kishan Bairwa, Deputy Commr, State Taxes, Jaipur	State	dc-it@rajasthan.gov.in
76	08AABCV 4012H1ZM	Videocon Industries Ltd	Rajasthan	Public Limited Company	Manoj Kumar Singhal, Assistant Commr of State Tax, Bhiwadi, Rajasthan	State	dc-it@rajasthan.gov.in
77	08AACCP8 221F1ZK	PACKFINE PACKAGING (INDIA) PVT LTD	Rajasthan	Private Limited Company	Manoj Kumar Singhal, Assistant Commr of State Tax, Bhiwadi, Rajasthan	State	dc-it@rajasthan.gov.in
78	33AAAFN 4375P1ZX	NAVINCHAND RA AND COMPANY	Tamil Nadu	Partnership	M. Sreedhar Reddy, Principal Commr, CGST Chennai	Center	comp.chennainorth@gov.in

79	33AACCV 1962D1ZN	VOLTECH MANUFACTUR ING COMPANY LIMITED	Tamil Nadu	Public Limited Company	R. Savithri, Assistant Commr , CGST	Center	Ramasam y.Savithri @icegate. gov.in
80	33AAACU 8077E1ZC	UKL INSTRUMENTS PRIVATE LIMITED	Tamil Nadu	Private Limited Company	K.M. RAVICHANDA RAN, Commr GGST Chennai	Center	comp.che nnainorth @gov.in
81	33AAAFS9 662A1ZF	Sun Shine Plastics Industries	Tamil Nadu	Partnership	M. Sreedhar Reddy, Principal Commissioner, CGST	Center	comp.che nnainorth @gov.in
82	33AAMFS 6164K1ZR	SUOLIFICIO CHENNAI	Tamil Nadu	Partnership	S. Ramasamy, Joint Commr of State Tax Chennai,	State	jccs@ctd. tn.gov.in
83	33AABCS2 057F1ZR	SEAHORSE SHIP AGENCIES PVT LTD	Tamil Nadu	Private Limited Company	S. Ramasamy, Joint Commr of State Tax Chennai,	State	jccs@ctd. tn.gov.in
84	33AACCC 6401G2Z7	CHONA COMMODITY TRADING SERVICES PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramasamy, Joint Commr of State Tax Chennai,	State	jccs@ctd. tn.gov.in
85	33AAEFA4 227B1Z8	Archana Industries	Tamil Nadu	Partnership	G. Sreenivasa Rao, Commr CGST	Center	comp.che nnainorth @gov.in
86	33AAPCS7 770M1ZK	SANKAR JP SEALING TECHNOLOGIE S PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramasamy, Joint Commr of State Tax Chennai,	State	jccs@ctd. tn.gov.in
87	33BCMPM 5191F1ZH	NATHAN MANOHARAN (UNIVERSAL METAL PROCESSOR)	Tamil Nadu	Proprietorshi p	S. Ramasamy, Joint Commr of State Tax Chennai,	State	jccs@ctd. tn.gov.in
88	33AAGFS1 915A1ZT	SRI KRISHNA CHEMICAL INDUSTRIES	Tamil Nadu	Partnership	S. Ramasamy, Joint Commr of State Tax Chennai,	State	jccs@ctd. tn.gov.in
89	33AABCM 1632J1ZT	MICRO TECH CNC PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S.Kannan, Commr CGST , Chennai	Center	comp.che nnainorth @gov.in
90	33AAECK 6162G1ZO	K DHANDAPANI & COMPANY (CHENNAI)	Tamil Nadu	Private Limited Company	K.M. Ravichandaran, Commr, CGST	Center	comp.che nnainorth @gov.in

		PRIVATE LIMITED					
91	33AAFNCN 1767M1Z6	NBSL ELEVATOR COMPONENTS INDIA PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramaswamy, Joint Commissioner,	State	jccs@ctd.tn.gov.in
92	33AADCP 7776N1ZR	PRISTINE MEDICAL EQUIPMENTS PVT.LTD	Tamil Nadu	Private Limited Company	Shri. S. Kannan, Commissioner, CGST	Center	comp.chennainorth@gov.in
93	36AABCU 0603K2ZJ	Datawind Innovations	Telanga na	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST	Center	cgst.mdclcommtec@gov.in
94	36AAACB 1429P1ZK	BEARDSELL LIMITED	Telanga na	Public Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST	Center	cgst.mdclcommtec@gov.in
95	36AADCS 2549E1ZG	SAMI LABS LIMITED	Telanga na	Public Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST	Center	cgst.mdclcommtec@gov.in
96	09ACHFS8 191H1ZJ	SINGHASINI ENGINEERING SYSTEMS	Uttar Pradesh	Partnership	Joint Commissioner (I.T.) Commercial Tax es, HQ, UP, Lucknow	State	ctithqlu-up@nic.in
97	09ACBFS3 679N1ZD	Shivam Plastics	Uttar Pradesh	Partnership	Joint Commissioner (I.T.) Commercial Tax es, HQ, UP, Lucknow	State	ctithqlu-up@nic.in
98	09AGIPS9 632C1Z3	JAIN SUDHA / M/s Sudha Electronics and Electrical Goods	Uttar Pradesh	Proprietorshi p	Joint Commissioner (I.T.) Commercial Tax es, HQ, UP, Lucknow	State	ctithqlu-up@nic.in
99	09AAACS 0481J1ZA	SUPERKING MANUFACTUR ERS TYRE PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Abhijeet Patel, Nodal Officer, CGST Commissionerat e, Ghaziabad	Center	Deepak5.Sharma@icegate.gov.in
100	19AABCK 3162D1ZT	SOUTH CALCUTTA DIESELS	West Bengal	Private Limited Company	Atanu Majumdar, Additional	State	majumder.ctax@wb

		PRIVATE LIMITED			Commissioner of Commercial Taxes,		comtax.gov.in
101	19AADCA1183C1Z2	A.J.TEA HOUSE PRIVATE LIMITED	West Bengal	Private Limited Company	Atanu Majumdar, Additional Commissioner of Commercial Taxes,	State	majumder.ctax@wbcomtax.gov.in
102	19ABFPJ3511K1ZP	KAPIL JAIN	West Bengal	Proprietorship	Tarun Majumdar, Assistant Commr, CGST Kolkata	Center	kolkatanorh.gst@gov.in
103	19ACIPJ1882D1ZL	SHAILESH JAIN	West Bengal	Proprietorship	Tarun Majumdar, Assistant Commr, CGST Kolkata	Center	kolkatanorh.gst@gov.in
104	19AAFCP6488B1Z5	PLATINUM WORLD HOSPITALITY (PVT) LTD	West Bengal	Private Limited Company	Atanu Majumdar, Additional Commissioner of Commercial Taxes,	State	majumder.ctax@wbcomtax.gov.in
105	19AACFC2421P1ZD	M/s CALCUTTA INDUSTRIAL CORPORATION	West Bengal	Partnership	Tarun Majumdar, Assistant Commr, CGST Kolkata	Center	kolkatanorh.gst@gov.in
106	02AFRPS9185G1ZU	MANISH SABHARWAL	Himachal Pradesh	Proprietorship	H.B. Negi, Commissioner, CGST Commissionerate, Shimla	Centre	hb.negi64@gov.in
107	27AARCS2076E1Z3	SHREE LAXMI ENGINEERING PVT LD	Maharashtra	Private Limited Company	Amol Ket, Central Govt, Maharashtra	Centre	Letter
108	27AACFA4118R1Z8	M/S ALLIED PRODUCTS	Maharashtra	Partnership	SANTOSH KUMAR VATSA, Additional Commiissioner, CGST Zone, Pune, Maharashtra	Centre	santosh.vatsa@nic.in
109	06AACCT0112B1ZA	TODAY HOTELS PVT. LTD.	Haryana	Private Limited Company	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner,	State	gsttihry@gmail.com

					Gurugram, State Govt, Haryana		
110	09AAQCS3580G2ZU	STELLING TECHNOLOGIES PVT. LTD.	Uttar Pradesh	Private Limited Company	Jitendra Kumar, Assistant Commissioner, CGST Commissionerate, Noida, Uttar Pradesh	Centre	Letter
111	27AAACE9593K1Z1	M/S EXPRESS PESTICIDES PVT LTD	Maharashtra	Private Limited Company	Jayshankar Upadhyay, Deputy Commissioner, CGST Commissionerate, Mumbai West, Maharashtra	Centre	letter
112	29AAACO2536N1Z4	ONTOP PHARMACEUTICALS PRIVATE LIMITED	Karnataka	Private Limited Company	G. Narayanaswamy, Commissioner, CGST Commissionerate, Bengaluru South, Karnataka	Centre	commr-cexblr1@nic.in
113	24AAAF1920B1ZH	A B BROTHERS	Gujarat	Partnership	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
114	24ABUFS6246D1ZW	SHIVBABA STEEL	Gujarat	Partnership	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
115	23AABCB4096K1ZN	BHANWARDE EP COPPER STRIPS PRIVATE LIMITED	Madhya Pradesh	Private Limited Company	Atul Saxena, Commissioner, Central Government, Bhopal, Madhya Pradesh	Centre	tech.hqrs.bpl@gmail.com
116	26AAACE3423G1Z3	M/S EMMBI INDUSTRIES LIMITED	Dadra and Nagar Haveli	Public Limited Company	Dr. Ashir Tyagi, Commissioner, CGST Commissionerate, Vadodara, Gujarat	Centre	commr-cexvdr2@nic.in
117	27AAGCP5279D1Z8	M/S PROWILL PHARMACEUTICALS PVT. LTD	Maharashtra	Private Limited Company	Sanjay Mahendru, Commissioner,	Centre	Mahendra.Patil@icegate.gov.in

					Central Govt., Navi Mumbai		
11 8	24AAFCM 2737E1ZR	M/S MAKEVALE ACRYLICS PRIVATE LIMITED	Gujarat	Private Limited Company	Dr. Ashir Tyagi, Commissioner, CGST Commissionerat e, Vadodara, Gujrat	Centre	commr- cexvdr2 @nic.in
11 9	27AABCM 9483B1ZE	MHATRE ENGINEERING PRIVATE LIMITED	Maharas htra	Private Limited Company	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centre	Mahendr a.Patil@i cegate.go v.in
12 0	29AANCS 3203R1ZP	SHREE BASAVESHA R SUGARS LIMITED	Karnatak a	Private Limited Company	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerat e, Belagavi	Centre	commr- cexblgm @nic.in
12 1	27AAACF 0888J1ZE	FREIGHT WINGS PRIVATE LIMITED	Maharas htra	Private Limited Company	C.P.S. CHAUHAN, Deputy Commissioner, CGST Commissionerat e, Mumbai Soth, Maharashtra	Centre	mumbais outh.dc.it @gov.in
12 2	03AAACM 9273A1ZV	METTLE POLYMERS AND ARTIFACTS LTD	Punjab	Public Limited Company	Sunil Singh Katiyar, Commissioner, CGST Commissionerat e, Ludhiana	Centre	sunils.kat iyar@gov .in
12 3	06AAACG 5969R2ZS	STYLAM INDUSTRIES LIMITED	Haryana	Public Limited Company	Nodal Officer, IT issues, Haryana	State	gsttihry@ gmail.co m
12 4	06AACCD 8480A1ZX	DIPIN CHEMICALS PRIVATE LIMITED	Haryana	Private Limited Company	Nodal Officer, IT issues, Haryana	State	gsttihry@ gmail.co m
12 5	24AABCV 9510A1ZT	VEDANT TRADELINK PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov- ct@gujar at.gov.in
12 6	06AAVFA 2092D1ZH	M/S ANANT AUTOMAT	Haryana	Partnership	Sh. Amreshwar Gautam, Assistant Commissioner, CGST & Central Excise	Centre	cco.gstpk l@gov.in

					Commissioner e, Panchkula		
12 7	27AAAF 2720M1ZO	ANCO MOTORS	Maharashtra	Partnership	Shri Amit Kumar Sharma, Deputy Commissioner, CGST & Central Excise Commissioner e, Mumbai	Centre	amit.irs@ gov.in
12 8	29AOVPS8 410H1Z7	JAIBIR SINGH SIWACH	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
12 9	29AACCB 1419P2ZE	BIGTEC PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
13 0	29AADCS 8656E1ZZ	SPRAYING SYSTEMS (INDIA) PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
13 1	29AAFCA 1642J1ZO	ADVANCED RAIL CONTROLS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
13 2	29AAFCA 5807R1ZP	MOUNTAIN TRAIL FOODS PVT LTD.	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
13 3	29ADKPK 5518L1Z1	NAGARAJAN KANNAN	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in
13 4	29AADCM 2307E1ZT	METAL STORAGE SYSTEMS PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj. sagar@ka .gov.in

135	29AABFB6825D1ZN	BHARAT SAW MILL	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
136	29CWAPK0546B1ZX	SRI MANGALADEVI ENGINEERING WORKS (KISHORE KUMAR)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
137	29ACCF3486L1ZH	SRI BALAJI ALLOYS & CHEMICALS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
138	29AABCC9513C1ZV	COSMIC IT SERVICES PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
139	29AAFCS7167J1ZQ	SYNERGY PUNCHING PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
140	29AAACE6398N1ZU	ESKAY HEAT TRANSFERS PRIVATE LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
141	29AACCM7206K1Z9	MILLENIUM SOFT TECH(INDIA) PVT.LTD.,	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
142	29AAACT5257F1Z8	TRISHALA ELECRTOLYTI CS PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
143	29AFKPS1283E1Z6	MOHAN (NEELATHALL	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner	State	basavaraj.sagar@ka.gov.in

		I SRINIVASA SRIVATSA)			of Commercial Taxes, Bengaluru		
144	29AAGCA0237J1ZQ	AKTIS ENGINEERING SOLUTIONS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
145	29AADCB8736A1ZR	BURMA AUTOMOTIVE S PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
146	29AAACJ4323N1ZC	JSW STEEL LTD	Karnataka	Public Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
147	29AABCB4004D1ZA	BIG BAGS INTERNATIONAL PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
148	29AAVCS7636L1Z8	SENSAROM FOODS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

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 27th 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	Center/State	E-Mail ID
149	01AADJC3224F1ZA	Jammu and Kashmir Medical Supplies	Jammu & Kashmir	Public Limited Company	Sandeep Kumar, Programmer, Coordinator Jammu Division,	State	sandeep.prog123@gmail.com

		Corporation Limited			State Admin GST, STC, J&K GST, Nodal Officer GST/BAS		
150	27AABCA74 22Q1ZC	AVON LIFESCIENCES LTD	Maharashtra	Public Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.state@mahagst.gov.in
151	23AAACT22 14N1ZK	ACC MINERALS RESOURCES LIMITED	Madhya Pradesh	Public Limited Company	Dr. Dharmpal Sharma, Joint Commissioner & Nodal Officer, Commercial Tax Department, Indore	State	dp.sharma@mptax.mp.gov.in
152	23AAGCM3 608R1Z5	MP AMRL (BICHARPUR) COAL COMPANY LIMITED	Madhya Pradesh	Public Limited Company	Dr. Dharmpal Sharma, Joint Commissioner & Nodal Officer, Commercial Tax Department, Indore	State	dp.sharma@mptax.mp.gov.in
153	24AABCT69 86A1ZD	ENPROCON ENTERPRISE LIMITED	Gujarat	Public Limited Company	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
154	29AALFG51 39M1ZS	GLOBAL MECHTRONICS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
155	29AIYPA544 9B1Z1	DURVIGERE PARAMESH WARAPPA ASHOKA	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

Category B1: Cases where the taxpayer received the error '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/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
156	37AADCS11 97A1ZK	SAFE PARENTERALS LIMITED	Andhra Pradesh	Private Limited Company	M. Srihari Rao Commr, CGST Commissionerate, Guntur	Center	srihari.rao@gov.in
157	37AADCS17 01N1ZB	SAFE FORMULATIONS LTD	Andhra Pradesh	Private Limited Company	M. Srihari Rao Commr, CGST Commissionerate, Guntur	Center	srihari.rao@gov.in

158	37AACCM3 174A1ZU	Mother Dairy Fruits and Vegetables	Andhra Pradesh	Private Limited Company	CR Rajendran, Deputy Commr, State Govt,	State	ac.ltu-ctr@apct.gov.in
159	37AGOPN59 95K1ZC	Parnapalli Narayanaswamy	Andhra Pradesh	Proprietorship	S. Sekhar Joint Commr, GST (IT), Andhra Pradesh Commercial Tax Department,	State	ap-jcgstn@apct.gov.in
160	37AAACD7 260N1ZB	DIGVIJAY CONSTRUCTI ONS PRIVATE LIMITED	Andhra Pradesh	Private Limited Company	CR Rajendran, Deputy Commr, State Govt,	State	ac.ltu-ctr@apct.gov.in
161	37AAJFV18 93R1Z3	VEERA VENKATA SATYA SAI COTTON TRADERS	Andhra Pradesh	Partnership	Shri. D. Ramesh, Joint Commr, Commercial Taxes Department, Vijayawada	State	ap-jcgstn@apct.gov.in
162	22AABFM6 905F1ZP	MINAKSHI SALES	Chhatti sgarh	Partnership	Shri Sumit Kumar Agrawal, Assistant Commr, Central GST & Central Excise, Raipur	Center	cgstrpr2@gmail.com
163	07ACBPB93 76P1Z3	DEEPAK KUMAR BENGANI	Delhi	Proprietorship	Prashant Kumar Prasad, GSTO, Department Of Trade & Taxes, Delhi	State	pk.prasad70@gov.in
164	07AAFCP44 79A2ZG	PADMA POLYCHEM PRIVATE LIMITED	Delhi	Private Limited Company	Sh. Nagendra Yadav, Joint Commissioner, GGST New Delhi	Center	ccu-cexdel@nic.in
165	07AAAFD39 67D1ZN	DEV RAJ RANGWALA	Delhi	Partnership	Prashant Kumar Prasad, GSTO, Department Of Trade & Taxes, Delhi	State	pk.prasad70@gov.in
166	07ACXFS57 69D1ZD	SONI TRADERS	Delhi	Partnership	Rajesh Madan, Asst Commissioner, Govt., of NCT of Delhi, Delhi	State	rajesh.madan43@gov.in
167	24AAACL35 48B1Z0	LASER COTE PVT LTD	Gujarat	Private Limited Company	Smt. Stela Christian, Deputy Commissioner of State Tax, Gandhinagar	State	dc7-gnr-gstn@gujarat.gov.in
168	24ABSFS92 88D1ZI	TEJAS BHARATBHA I PANCHAL (SAIDEEP ENTERPRISE)	Gujarat	Partnership	Smt. Stela Christian, Deputy Commissioner of State Tax, Gandhinagar	State	dc7-gnr-gstn@gujarat.gov.in

169	24ABDFM4525C1ZR	JEET PRAMOD MAKADIA (MAK GLOBAL TRADERS)	Gujarat	Partnership	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	dc23-rjt1-gstn@gujarat.gov.in
170	24AACCK3445Q1Z8	ACTIONWAR E INDIA PRIVATE LIMITED	Gujarat	Private Limited Company	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	dc23-rjt1-gstn@gujarat.gov.in
171	24ATCPS3561M1ZD	SONALBEN DIVYESHBHAI SANGHANI	Gujarat	Proprietorship	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	dc23-rjt1-gstn@gujarat.gov.in
172	24ADBFS2754H1Z6	SHUBH INTERNATIONAL	Gujarat	Partnership	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	dc23-rjt1-gstn@gujarat.gov.in
173	24ADSPK1377K1Z4	KIRITBHAI JAGJIVANDAS KARIA	Gujarat	Proprietorship	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	dc22-ct@gujarat.gov.in
174	24AAIFG1800C1Z6	GEETA TRADERS	Gujarat	Partnership	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot, Gujarat	State	dc22-ct@gujarat.gov.in
175	24AAOPN6104E1ZX	SUNDER SHYAMA NAYAK	Gujarat	Proprietorship	Smt S V Vora, Deputy Commissioner of State Tax, Range-18, Valsad, State Government,	State	dc18-sur2-gstn@gujarat.gov.in
176	24AAXPJ2979A1ZH	VANDNABEN DILIPKUMAR JOSHI	Gujarat	Proprietorship	Smt. Stela Christian, Deputy Commissioner of State Tax, Gandhinagar	State	dc7-gnr-gstn@gujarat.gov.in
177	24ADIPS1989D1ZB	BRIJAMOHA N RAMESHWARJI SHAH	Gujarat	Proprietorship	Smt. Stela Christian, Deputy Commissioner of State Tax, Gandhinagar	State	dc7-gnr-gstn@gujarat.gov.in
178	24AAEFE3900D1Z5	Eximus Disposables	Gujarat	Partnership	SM Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
179	24AAVFA3652K1Z4	ANAND TIMBER MART	Gujarat	Partnership	SHRI K.J.SOLANKI, Deputy Commissioner, State Govt.,	State	dc6-ahd2-gstn@gujarat.gov.in

180	24AAACI11 98L1ZG	INDUSIND MEDIA AND COMMUNICA TIONS LIMITED	Gujarat	Public Limited Company	SM Saxena, Joint commissioner, State Govt,	State	jcegov- ct@gujarat .gov.in
181	24ASRPD67 36D1ZR	VIKRAM KHEMRAJ DESAI	Gujarat	Proprietorshi p	S. M. Saxena, Joint Commr, State Govt,	State	jcegov- ct@gujarat .gov.in
182	24ANFPP81 90A1Z3	VISHNU CHHAGANLA L PATEL	Gujarat	Proprietorshi p	S. M. Saxena, Joint Commissioner, Commercial Tax Department	State	jcegov- ct@gujarat .gov.in
183	24ARMPS83 04C1ZT	MONA SURI	Gujarat	Proprietorshi p	S. M. Saxena, Joint Commissioner, Commercial Tax Department	State	jcegov- ct@gujarat .gov.in
184	24AADCR9 223Q1ZW	ROBIN PRECISION PRODUCTS PRIVATE LIMITED	Gujarat	Private Limited Company	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot,	State	dc23-rjt1- gstn@guja rat.gov.in
185	24AAFCV14 67Q2ZR	VARUN PROCON PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, Commercial Tax Department	State	jcegov- ct@gujarat .gov.in
186	24AADCG1 933A1ZB	GLOBAL CERAMICS PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, Commercial Tax Department	State	jcegov- ct@gujarat .gov.in
187	24AAKCM0 288R2ZS	MARUTI INFRACREAT ION PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, Commercial Tax Department	State	jcegov- ct@gujarat .gov.in
188	24AAECK38 76F1ZI	KRISHNA OLEO CHEMICAL INDIA LIMITED	Gujarat	Public Limited Company	Bhupendra M. Shrimali, Deputy Commissioner of State Tax, Gandhidham Kutch	State	dc25-rjt2- gstn@guja rat.gov.in
189	24AACFG62 14C1Z2	GUJARAT METAL ROLLING MILLS	Gujarat	Partnership	S V Vora, Deputy Commissioner of State Tax, Range- 18, Valsad, State Government,	State	dc18-sur2- gstn@guja rat.gov.in
190	24AAACJ55 02D1Z8	JAYCO SAFETY PRODUCTS PRIVATE LIMITED	Gujarat	Private Limited Company	S V Vora, Deputy Commissioner of State Tax, Range- 18, Valsad, State Government,	State	dc18-sur2- gstn@guja rat.gov.in
191	24AAHFP43 94B1ZD	POONAM ELECTRICAL	Gujarat	Partnership	V Vora, Deputy Commissioner of State Tax, Range-	State	dc18-sur2- gstn@guja rat.gov.in

					18, Valsad, State Government,		
19 2	24AADCT81 30G1ZJ	TEE VENTURES (INDIA) PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
19 3	24ADCPK52 89L1Z7	SANDIP KALATHIA	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt	State	jcegov-ct@gujarat.gov.in
19 4	24ADAPS69 30J1ZF	JANAKKUMAR JAYANTILAL SHAH	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
19 5	24AGVPJ67 92M1ZF	JIGAR NATWARLAL JOSHI	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
19 6	24AAXPJ87 98B1Z2	KIRANKUMAR AMRUTLAL JOBALIA	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
19 7	24AACCL85 46K1Z7	LUMEN PHARMACHEM PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
19 8	24AABCA8 655P1Z7	ACCURA POLYTECH PVT LTD	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
19 9	06AAF PJ30 77P1ZB	MS Metals (SANJAY KUMAR JAIN)	Haryana	Proprietorship	Nodal Officer IT issues, Haryana	State	gsttthry@gmail.com
20 0	06AAACG4 425G1ZZ	GENIUS ELECTRICAL & ELECTRONICS(P)LTD.	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	gsttthry@gmail.com
20 1	20AADCM2 483P1ZB	Monnet Daniels Coal Washeries Ltd.	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi, Jharkhand	State	gst-comtax@jharkhandmail.gov.in
20 2	20AABC87 16G1Z3	BUDHIA AGENCIES PRIVATE LIMITED	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi, Jharkhand	State	gst-comtax@jharkhandmail.gov.in
20 3	20AACCT00 51D1ZA	THE REPUBLIC PRIVATE LIMITED	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi, Jharkhand	State	gst-comtax@jharkhandmail.gov.in
20 4	20AAACN8 577E1ZL	NEPTUNE TRADERS PVT LTD	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst-comtax@jharkhandmail.gov.in

205	29AAECA72 18F1ZQ	ARISALOBAL SOFTWARE PRIVATE LIMITED	Karnata ka	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	ctdgstit.grievance@ka.gov.in
206	29AABFE13 37K1ZG	EMBEE INC	Karnata ka	Partnership	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
207	29AAICA62 31C1ZX	ADARSHA CONTROL & AUTOMATIO N PRIVATE LIMITED	Karnata ka	Private Limited Company	Shri Dharm Singh. Commissioner, Office of the Commissioner of Central Tax, Bengluru North West Commissionerate	Cente r	commr-cexblr5@nic.in
208	27AAYPJ62 14B1ZO	GIRIDHAR VYANKATES H JOSHI	Mahara shtra	Proprietorshi p	Shri V. N. Thete, Commissioner, CGST Commissionerate, Kolhapur	Cente r	santosh.vatsa@nic.in
209	27AAACD2 258G1ZV	DHALOP CHAMICALS PVT LTD	Mahara shtra	Private Limited Company	P K Patnaik, Assistant Commr of CGST and Central Excise,	Cente r	d3mumbaiwest@gmail.com
210	27AAACG0 050D1ZC	GSC GLASS LIMITED	Mahara shtra	Public Limited Company	Sanjay Mahendru, Commr CGST, Navi Mumbai	Cente r	Mahendra.Patil@icegate.gov.in
211	27AAGCP11 72K2Z8	PCE Developers Private Limited	Mahara shtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai,	State	gstit.state@mahagst.gov.in
212	27BEGPK69 14L1Z4	NARAYAN GURUNATH KANEKAR	Mahara shtra	Proprietorshi p	Shri V. N. Thete, Commissioner, CGST Kolhapur,	Cente r	santosh.vatsa@nic.in
213	27AAXFA76 65E1ZW	A K SURGICALS	Mahara shtra	Partnership	Pritee Chaudhary, Joint Commr, CGST Mumbai	Cente r	pritee.chaudhary@gov.in
214	27AABAV5 267E1ZD	VASTU RACHANA JV	Mahara shtra	Society/ Club/ Trust/ AOP	Kalyaneshwari Patil, Dy Commr of State Tax, Mumbai,	State	gstit.state@mahagst.gov.in
215	27AAACH1 351A1ZB	HYDRO PNEUMATIC ACCESSORIE S(I) PVT.LTD	Mahara shtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
216	21AAACK8 519K1ZJ	KARNATAKA SOAPS & DETERGENTS LIMITED	Odisha	Public Limited Company	Sri J. Sateesh Chandar, Joint Commissioner, CGST Bhubaneshwar,	Cente r	sateesh.chandar@gov.in
217	21AAACO2 107P1ZP	ORIPOL INDUSTRIES LIMITED	Odisha	Public Limited Company	Sri J. Sateesh Chandar, Joint Commissioner,	Cente r	sateesh.chandar@gov.in

					CGST Bhubaneswar,		
21 8	21AACCJ21 67N1ZK	JYOTE MOTORS (BALASORE) PRIVATE LIMITED	Odisha	Private Limited Company	Sri J. Sateesh Chandar, Joint Commissioner, CGST Bhubaneswar,	Center	sateesh.chandar@gov.in
21 9	03AADCM2 378R1Z1	Asian Bike Pvt Ltd.	Punjab	Private Limited Company	Sh. Ashutosh Baranwal, Pr Commr, CGST Ludhiana	Center	cexldh@nic.in
22 0	08AFVPN56 10D1ZB	KUNJ BIHARI NAGAR / HALDHAR AGRI CLINIC AND BUSINESS CENTRE	Rajasthan	Proprietorship	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc-kota@rajasthan.gov.in
22 1	33AACTS66 02A1Z2	SHANTHI SOCIAL SERVICES	Tamil Nadu	Society/ Club/ Trust/ AOP	S. Ramasamy, Joint Commissioner of State Tax Chennai	State	jccs@ctd.tn.gov.in
22 2	33AABCE44 96N1Z9	EVERSHINE WOOD PACKAGING PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramasamy, Joint Commissioner of State Tax Chennai,	State	jccs@ctd.tn.gov.in
22 3	33AASF37 65J1ZM	M/s Samarajya and Company	Tamil Nadu	Partnership	Shri G. Sreenivasa Rao, Commissioner CGST	Center	comp.chennainorth@gov.in
22 4	33AAFCS97 48B1ZB	SURESH KUMAR (SARK CABLES PVT LTD)	Tamil Nadu	Private Limited Company	Shri G Sreenivasa Rao, Commissioner, CGST	Center	comp.chennainorth@gov.in
22 5	36AAGFN13 19R1ZV	NAMAN TRADING COMPANY	Telangana	Partnership	Radha Sindhiya Linga, Asst Commr, SGST, , Hyderabad	State	ac_gstn@tgct.gov.in
22 6	09ABTPS24 79K1ZM	SANJAY PRAKASH SRIVASTAVA	Uttar Pradesh	Proprietorship	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	ctithqlu-up@nic.in
22 7	09AAEFS70 81F1ZZ	SINGHASINI DRY CHEM	Uttar Pradesh	Partnership	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	ctithqlu-up@nic.in
22 8	09AGTPG84 63E1ZX	PRADEEP GOEL(AZAM GARH ROLLING MILL)	Uttar Pradesh	Proprietorship	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	ctithqlu-up@nic.in
22 9	09AGTPG84 64D1ZY	SANDEEP GOEL	Uttar Pradesh	Proprietorship	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	ctithqlu-up@nic.in

230	09AJSPG97 71H1ZG	MONI GOEL	Uttar Pradesh	Proprietorship	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	ctithqlu-up@nic.in
231	09AAAF65 88M1ZU	C D ENGINEERING CO	Uttar Pradesh	Partnership	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	ctithqlu-up@nic.in
232	09ABDPA76 50C1Z2	UMA SHANKAR AGARWAL(Krishna International)	Uttar Pradesh	Proprietorship	Vivek Kumar Jain, Joint Commissioner, CGST Lucknow	Center	ccu-cexlko@nic.in
233	09AACCC82 78K1Z3	CAPITAL ELECTECH PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Joint Commr (I.T.) Commercial Taxes, HQ, UP, Lucknow	State	ctithqlu-up@nic.in
234	09AAACJ97 60B1ZK	M/s Jai Bankey Bihari Perfumers Pvt. Ltd.	Uttar Pradesh	Private Limited Company	Vivek Kumar Jain, Joint Commr, CGST Lucknow	Center	ccu-cexlko@nic.in
235	05ACHPG64 97J1Z8	AJAY GROVER	Uttarakhand	Proprietorship	Deepak Shukla, Asst Commr, CGST Dehradun	Center	acdehradun@gmail.com
236	05AHZPJ05 49H1Z1	LALBABU KUMAR JAISWAL	Uttarakhand	Proprietorship	Deepak Shukla, Asst Commr, CGST Dehradun	Center	acdehradun@gmail.com
237	19AAACU8 591M1ZI	United Masterbatches Pvt. Ltd.	West Bengal	Private Limited Company	Atanu Majumdar, Addl Commr of Commercial Taxes,	State	majumder.ctax@nic.in
238	19AACCA3 723H1ZV	Asianol Lubricants india Pvt Ltd	West Bengal	Private Limited Company	Atanu Majumdar, Addl Commr of Commercial Taxes,	State	majumder.ctax@nic.in
239	19AAECV97 84H1ZJ	VANI ELECTRIC VEHICLES PRIVATE LIMITED	West Bengal	Private Limited Company	Atanu Majumdar, Addl Commr of Commercial Taxes,	State	majumder.ctax@wbc.omtax.gov.in
240	19AAACK8 519K1Z4	KARNATAKA SOAPS & DETERGENTS LIMITED	West Bengal	Public Limited Company	Shri Rajeev Gupta, Commr, CGST,Kolkata	Center	kolsouth.govst@gov.in
241	19AAKFS39 24M1ZL	SHUBH CHEM	West Bengal	Partnership	Atanu Majumdar, Additional Commr of Commercial Taxes,	State	majumder.ctax@wbc.omtax.gov.in
242	24AFBPG87 02M1ZI	SHAKTI HERO (SHIRISHKUMAR VIRENDRAS WARUP GARG)	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in

243	24AAOFS95 23Q1ZB	SERA AGENCIES	Gujarat	Partnership	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov- ct@gujarat .gov.in
244	06ALTPS62 18G1ZN	M/S SEHGAL AUTOMOBIL ES	Haryana	Proprietorship	Pranesh Pathak, Commissioner, Office of the Commissioner of CGST, Faridabad	Centre	commr- gstfbd@go v.in
245	06ABXPB55 58N1ZX	HARISH CHANDER BHATIA	Haryana	Proprietorship	Pranesh Pathak, Commissioner, Office of the Commissioner of CGST, Faridabad	Centre	commr- gstfbd@go v.in
246	27AADCR4 294F1Z8	M/S.REPRO GRAPHICS PVT. LTD	Maharashtra	Private Limited Company	Pritee Chaudhary, Joint Commissioner, CGST Commissionerate, Mumbai	Centre	comp- gstmcentra l@gov.in
247	24AAAAT1 191N1ZC	THE GREEN ENVIRONME NT SERVICES CO. OP. SOCIETY LTD.	Gujarat	Society/ Club/ Trust/ AOP	Shri K. J. Solanki, Deputy Commissioner, State Government, Ahmedabad	State	dc6-ahd2- gstin@guja rat.gov.in
248	20AABCP99 56C2ZK	PARAS VINIMAY PVT LTD	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
249	20AABCD1 376J1Z0	DURGAPUR CERAMICS & ALLOYS PVT LTD	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
250	20AABCN6 849G1ZL	NISCHAY IMPEX PRIVATE LIMITED	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
251	20AACCA7 868F1ZU	AMBASSADO R VINCOM PVT LTD	Jharkhand	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
252	32AADFM5 902E1ZT	M.V. GANAPATHY IYER & SONS	Kerala	Partnership	Biju Thomas, Deputy Commissioner, CGST Commissionerate, Kochi	Centre	bijuthomas vk@gmail. com
253	29AAECM7 703K1Z5	MAHANTH AUTOMOTIV ES PRIVATE LIMITED	Karnataka	Private Limited Company	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise	Centre	commr- cexblgm@ nic.in

					Commissionerate, Belagavi		
25 4	20BEMPS97 59F1Z0	RAJNI KANT SHARMA	Jharkha nd	Proprietorshi p	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
25 5	20AABCL16 27Q1ZK	LINGRAJ CONSULTAN TS PRIVATE LIMITED	Jharkha nd	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
25 6	20AABCJ64 94K1ZF	JAGDHATRI TRADE PRIVATE LIMITED	Jharkha nd	Private Limited Company	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@j harkhandm ail.gov.in
25 7	19AAECB46 88C1ZK	M/S UNISTONE PANELS PVT. LTD.	West Bengal	Private Limited Company	Tarun Majumder, Assistant Commissioner of Central Tax, Kolkata	Centr e	kolkatanort h.gst@gov .in
25 8	29AAAAB3 667R1Z3	BELGAUM FOUNDRY CLUSTER	Karnata ka	Society/ Club/ Trust/ AOP	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centr e	commr- cexblgm@ nic.in
25 9	03AHVPJ84 22D1ZD	SATISH METAL COMPANY (NRIPAN JAIN)	Punjab	Proprietorshi p	Sunil Singh Katiyar, Commissioner, CGST Commissionerate, Ludhiana	Centr e	sunils.kati yar@gov.i n
26 0	09AWRPS61 40A1ZC	APOORVA HARI NANDAN SHUKLA	Uttar Pradesh	Proprietorshi p	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
26 1	09AAFCM0 243B1Z0	M/S MULTI MAX ENGINEERIN G WORKS P. LTD.	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
26 2	09AEKPA98 11M1Z5	VIKAS AGARWAL	Uttar Pradesh	Proprietorshi p	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
26 3	09AABCH4 767K1Z5	HI-VIEW CONSTRUCTI ONS PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
26 4	09AACCI11 74N1ZA	I.P. COMPLEX PVT. LTD.	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in

265	09ACPPD25 33C1ZX	VIKAS DUA	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
266	09AKJPS44 19A1Z6	SANGEETA SHARMA	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
267	09AAFPM1 289B1ZK	PATTON LOGISTICS SERVICES PVT. LTD.	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
268	10AALFC14 18R2ZE	CHANDAMA MA MOTORS	Bihar	Partnership	Mukesh Kumar, Assistant Commissioner State-Tax, Patna	State	mukesh.kumar1982@gov.in
269	18AAACQ0 919R1ZY	QUALITY PHARMA PRODUCTS PRIVATE LIMITED UNIT 2	Assam	Private Limited Company	R. R. Banger, Commissioner, CBIC, Dibrugarh	Centre	cexdibrugarh@gmail.com
270	01AAUPG80 50C1Z1	M/S AMIT ELECTRONICS (SHANTI PARKASH GUPTA)	Jammu & Kashmir	Proprietorship	Sandeep Kumar, Programmer, State Government, Jammu	State	sandeep.prog123@gmail.com
271	24AAACV6 455F1ZE	VASANT METRO TYRES MARKETING PVT LTD	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegovt@gujarat.gov.in
272	09AALPM5 593P1ZN	PARUL MITTAL	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
273	29BDNPS18 35E1Z8	NATIONAL REFRIGERATION SALES AND SERVICES (SYED SALEEM)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
274	29ABYPG81 27B1ZD	KELAGINA NAVUR GIRISHRAO	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
275	29AIDPR35 72P2ZF	KHADER RAFEEQ	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

27 6	29AIYPP173 8Q2ZY	SUBAMANI PRAGASAM	Karnata ka	Proprietorshi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.s agar@ka.g ov.in
27 7	29AMPPL69 26P1ZY	LALA RAM	Karnata ka	Proprietorshi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.s agar@ka.g ov.in
27 8	29AJSPA37 63B2Z7	ANANTHAPA DMANABHA REDDY	Karnata ka	Proprietorshi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.s agar@ka.g ov.in
27 9	29BDYPP17 86L1ZB	MANJUNATH A POOJARY	Karnata ka	Proprietorshi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.s agar@ka.g ov.in

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	Center/State	E-Mail ID
28 0	37AADFA 6816H1ZI	AS Steel Traders	Andhra Prades h	Partnership	B Hareram, Principal Commissioner, CGST	Center	commr-gstvskp@gov.in
28 1	37AAGCG 5132Q1Z5	GARUDA PACKAGING PRIVATE LIMITED	Andhra Prades h	Private Limited Company	Shri. S. Sekhar Joint Commr, GST (IT), Andhra Pradesh Commercial Tax Department,	State	ap-jcgstn@apct.gov.in
28 2	37AIYPS2 314P1ZB	SUNITHA SINGHANIA	Andhra Prades h	Proprietorshi p	Shri. S. Sekhar Joint Commr, GST (IT), Andhra Pradesh Commercial Tax Department,	State	ap-jcgstn@apct.gov.in
28 3	37AABCM 5674J1Z3	MENROE CONSUMER PRODUCTS PRIVATE LIMITED	Andhra Prades h	Private Limited Company	M. Srihari Rao Commissioner, CGST Commissionerate, Guntur	Center	srihari.rao@gov.in

284	37ACUPT6 445Q1Z9	Rama Siva Gupta Thondepu	Andhra Prades h	Proprietorshi p	M. Shrihari Rao, Commr.CGST	Cente r	srihari.rao@gov.in
285	18AJCPS4 268F1ZZ	MOHIT KUMAR SAHU	Assam	Proprietorshi p	Subrata Gogoi, Superintendent of Taxes, Office of the Commissioner of Taxes, Guwahati,	State	sugogoi@gmail.com
286	18ALTPA1 246L1ZV	ASISH AGARWAL	Assam	Proprietorshi p	Subrata Gogoi, Principal Nodal Officer, State Govt, Assam	State	sugogoi@gmail.com
287	10AACCCJ2 947C1Z6	Jyothy Moulders	Bihar	Private Limited Company	Mukesh Kumar, Assistant Commr, State Tax,	State	mukesh.kumar1982@gov.in
288	22AABCM 5674J1ZE	MCNROE CONSUMER PRODUCTS PRIVATE LIMITED	Chhatti sgarh	Private Limited Company	Shri Sumit Kumar Agrawal, Assistant Commr, CGST, Raipur,	Cente r	cgstrpr2@gmail.com
289	07AFBPJ6 962Q1ZT	VASS IMPEX (VISHAL JAIN)	Delhi	Proprietorshi p	Ravindra Singh, Assistant Commr, CGST New Delhi	Cente r	ccu-cexdel@nic.in
290	07AAGPA 9367G1ZN	RAVINDER KUMAR AGGARWAL	Delhi	Proprietorshi p	Dushyant Kumar, Trade and Taxes Department, State Govt, Delhi	State	kuldeep.s71@gov.in
291	07AABCM 5674J1Z6	MCNROE CONSUMER PRODUCTS PRIVATE LIMITED	Delhi	Private Limited Company	Sh. Nagendra Yadav, Joint Commissioner, CGST New Delhi	Cente r	ccu-cexdel@nic.in
292	07AACCC 9046K1ZF	COMNET VISION INDIA PRIVATE LIMITED	Delhi	Private Limited Company	Dushyant Kumar, Trade and Taxes Department, State Govt,	State	kuldeep.s71@gov.in
293	24AADCS 4423M1ZB	SUNMOON CHEMICALS PRIVATELTD	Gujarat	Private Limited Company	S V Vora, Deputy Commissioner of State Tax, Range-18, Valsad, State Government,	State	dc18-sur2-gstn@gujarat.gov.in
294	24AABFT0 988K1ZW	TRADEX MARKETING	Gujarat	Partnership	S. M. Saxena, Joint Commr, Commercial Tax Department	State	jcegov-ct@gujarat.gov.in
295	24AAACJ2 324F1Z6	JAQUAR AND COMPANY PRIVATE LIMITED	Gujarat	Private Limited Company	Sunil Kumar Singh, Commissioner, CGST & C.Ex, Gandhinagar	Cente r	commr-cexamd3@nic.in
296	24ABOPR 4624E1ZM	TULASIBHAI MOHANBHAI RATHOD	Gujarat	Proprietorshi p	I.T.KESWANI, Deputy	State	dc22-ct@gujarat.gov.in

					Commissioner, State Tax, Rajkot,		
297	24AAAFD6319F1ZV	D C ENGINEERING INDUSTRIES	Gujarat	Partnership	J. A. Khan, Pr. Commr, CGST Gandhinagar	Center	commr-cexamd3@nic.in
298	24AAACE4668F1ZS	M/S ESPEE FORMULATIONS PVT LTD	Gujarat	Private Limited Company	J. A. Khan, Pr. Commr, CGST Gandhinagar	Center	commr-cexamd3@nic.in
299	06AACCR4113Q1Z8	Rathi TMT Saria (P) Ltd.	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	gsttihry@gmail.com
300	06AAACJ1408L1ZS	JAGSONPAL PHARMACEUTICAL LTD	Haryana	Public Limited Company	Nodal Officer IT issues, Haryana	State	gsttihry@gmail.com
301	06AAACT4624L1ZA	TRG PACKAING PVT LTD	Haryana	Private Limited Company	Pranesh Pathak, Commr, CGST Faridabad	Center	commr-gstfbd@gov.in
302	29AKVPD5271H1ZP	VISHAL MAHAVEERC HAND DHARIWAL	Karnataka	Proprietorship	M. Aamir M. Iqbal Siddiqui, Asst Commr, CGST Bengaluru West	Center	p.muralidharan@ltu.gov.in
303	29AABCM5674J1Z0	MCNROE CONSUMER PRODUCTS PRIVATE LIMITED	Karnataka	Private Limited Company	M. Aamir M. Iqbal Siddiqui, Asst Commr, CGST Bengaluru West	Center	p.muralidharan@ltu.gov.in
304	29AAF CG7846L1ZW	GALT SOFTWARE TECHNOLOGIES PRIVATE LIMITED	Karnataka	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	ctdgestit.grievance@ka.gov.in
305	29AAECM8994L1ZG	Micrologic Integrated Systems Pvt Ltd	Karnataka	Private Limited Company	M. Aamir M. Iqbal Siddiqui, Asst Commr, CGST Commissionerate, Bengaluru West	Center	p.muralidharan@ltu.gov.in
306	27AFDPB8745D1ZN	SNEHAL SAMPATKUMAR BIYANI	Maharashtra	Proprietorship	Shri V. N. Thete, Commissioner, CGST Commissionerate, Kolhapur,	Center	santosh.vatsa@nic.in
307	27AAGPP0187K1ZD	BIJAL NATWARLAL PANDYA	Maharashtra	Proprietorship	Shri P. H. Lal, Asst Commr, CGST Mumbai	Center	div7tech.cgstmw@gmail.com
308	27AAACJ7690N1ZW	JIMCAP ELECTRONICS PRIVATE LIMITED	Maharashtra	Private Limited Company	Shri Milind Gawai, Commr, CGST, Pune I	Center	santosh.vatsa@nic.in
309	27AAFCT3950L1ZY	TEJAS AGRO IRRIGATION SYSTEMS	Maharashtra	Private Limited Company	Vandana K Jain, Commissioner, CGST Pune II	Center	deepakgiri.cctd-

		PRIVATE LIMITED					cg@gov.in
310	27AAAFB0776G1ZO	BALAJI COMMERCIAL COMPANY	Maharashtra	Partnership	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai,	State	gstit.state@mahagst.gov.in
311	27AACCN9577G1ZZ	Nasik Ispat Pvt Ltd	Maharashtra	Private Limited Company	Kalyaneshwari Patil, Deputy Commr of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
312	27AAECS3045G1ZH	SINGH CRUSHERS LIMITED	Maharashtra	Public Limited Company	Rajiv Magoo, Joint Commissioner, CGST Nashik	State	gstnsk1@gmail.com
313	27AABCS4014L1ZE	SAMARTH LIFE SCIENCES PRIVATE LIMITED	Maharashtra	Private Limited Company	Ganesh Prasad Sharma, Asst Commr, CGST Mumbai	Center	division9cgstwest@gmail.com
314	34ABXPH3537P1ZX	M/S ADVANCE SPORTS COMPANY (MAHDI HUSSAIN)	Puducherry	Proprietorship	Shri U. Niranjan, Commissioner of CGST Puducherry	Center	comp.chennainorth@gov.in
315	03AFFPK3510F1Z5	RELU RAM & SONS (SATISH KUMAR)	Punjab	Proprietorship	Pawan Garg, Deputy Commr of State Tax, State Government	State	aetcgstpb@gmail.com
316	03ABXPA3410A1ZG	NIRAJ KUMAR AGARWAL(Rajdhani Sanitary Store)	Punjab	Proprietorship	Pawan Garg, Deputy Commr of State Tax, State Government	State	aetcgstpb@gmail.com
317	08ANIPK2413N1ZU	RAKESH KUMAR	Rajasthan	Proprietorship	Rajni Agarwal, State Tax Officer, Commercial Taxes Department, Jaipur	State	dc-it@rajasthan.gov.in
318	08AABCM5674J1Z4	MCNROE CONSUMER PRODUCTS PRIVATE LIMITED	Rajasthan	Private Limited Company	P. K. Singh, Commissioner, CGST Jaipur	Center	comm-cexjpr@nic.in
319	33AAIFC9845K1Z1	CALVIN ASSOCIATES	Tamil Nadu	Partnership	Shri G Sreenivasa Rao, Commissioner of CGST & Central Excise,	Center	comp.chennainorth@gov.in
320	33AAJFM4665N1ZS	TVL MAJESTIC MOTORS	Tamil Nadu	Partnership	S. Ramasamy, Joint Commissioner of State Tax,	State	jccs@ctd.tn.gov.in
321	33AADPJ7094G1ZQ	SOHANRAJ JAIN	Tamil Nadu	Proprietorship	M. Sreedhar Reddy, Principal Commissioner of	Center	sales@devrajprographic.com

					CGST & Central Excise, Chennai		
322	33AACCM1976A1ZW	MERCURY PRECISION PRODUCTS PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramaswamy, Joint Commissioner, State Tax,	State	jccs@ctd.tn.gov.in
323	33AAHFV3417D1ZI	VAS MEDIA NETWORK	Tamil Nadu	Partnership	M. Sreedhar Reddy, Principal Commissioner of CGST & Central Excise, Chennai	Center	comp.chennainorth@gov.in
324	33AAMPS5805K1ZC	Vetrivel Engineering Enterprises (SHANMUGAM SUNDARAM)	Tamil Nadu	Proprietorship	J. M. Kennedy, Commissioner, CGST, Tiruchchirapalli	Center	comp.chennainorth@gov.in
325	36AAMCA0318A1ZA	ARVENISIS ENERGY PRIVATE LIMITED	Telangana	Private Limited Company	Radha Sindhiya Linga, Asst Commr, GST, State Government, Hyderabad	State	ac_gstn@tgct.gov.in
326	36AAFFI1095N1Z0	Indian Agencies	Telangana	Partnership	Shri. Raghu Kiran B, Joint Commissioner, CGST Telangana	Center	cgst.mdclcommtec@gov.in
327	09ABZPJ7099Q1Z3	LAKSHMI NATH JHA	Uttar Pradesh	Proprietorship	Sayan Deb Barma, Assistant Commr, CGST & Central Excise Commissionerate, Varanasi	Center	cexstvn@yahoo.co.in
328	19AAECS6599K1ZG	SILIGURI AUTO WORKS PVT LTD	West Bengal	Private Limited Company	Atanu Majumdar, Additional Commissioner of Commercial Taxes,	State	majumder.ctax@wbcomtax.gov.in
329	33AAACD0225H1ZD	DONALDSON INDIA FILTER SYSTEMS PRIVATE LIMITED	Tamil Nadu	Private Limited Company	S. Ramaswamy, Joint Commissioner, State govt, Tamilnadu	State	jccs@ctd.tn.gov.in
330	33AAFCM0049P1ZC	MAHR METROLOGY INDIA PRIVATE LIMITED	Tamil Nadu	Private Limited Company	M.Sreedhar Reddy, Principal commissioner, CGST Commissionerate, Chennai, Tamilnadu	Center	comp.chennainorth@gov.in
331	27AAACI2698P2ZU	INTERNET DATA SERVICES	Maharashtra	Private Limited Company	C.P.S. CHAUHAN, Deputy Commissioner, CGST Commissionerate,	Center	mumbaisouth.dc.it@gov.in

					Mumbai Soth, Maharashtra		
33 2	06AAACS 0066K1ZH	M/S SINGHAL POLYTECH LTD.	Haryana	Public Limited Company	Nodal Officer, IT issues, Haryana	State	gsttihry @gmail.c om
33 3	06AAACV 2674G1ZD	ECOCAT INDIA PVT LTD	Haryana	Private Limited Company	Pranesh Pathak, Commissioner, Office of the Commissioner of CGST, Faridabad	Centr e	commr- gstfbd@g ov.in
33 4	24AAACJ7 303G1ZZ	JAYWIN REMEDIES PVT LTD	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov- ct@gujar at.gov.in
33 5	33AADPZ 1124D1Z5	M T & N INTERNATIO NAL CORPORATIO N	Tamil Nadu	Proprietorshi p	M.Sreedhar Reddy, Principal commissioner, CGST Commissionerate, Chennai, Tamilnadu	Centr e	comp.che nnainorth @gov.in
33 6	29AABCP 6917D1ZE	M/S PRECISION MACHINEKR AFT {P} LTD	Karnat aka	Private Limited Company	Shri Dharm Singh. Commissioner, Office of the Commissioner of Central Tax, Bengluru North West Commissionerate	Centr e	commr- cexblr5@ nic.in
33 7	32AADCM 6630J1ZL	MOUNTAIN VALLEY SPRINGS INDIA PRIVATE LIMITED	Kerala	Private Limited Company	Biju Thomas, Deputy Commissioner, CGST Commissionerate, Kochi	Centr e	bijuthom asvk@g mail.com
33 8	20BEMPS9 759F3ZY	RAJNI KANT SHARMA	Jharkh and	Proprietorshi p	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@ jharkhan dmail.go v.in
33 9	29AATPL3 422C1ZP	NATARAJAN LOGANATHA N	Karnat aka	Proprietorshi p	Dr. M Aamir M Iqbal Siddiqui, Assistant Commissioner, CGST Commissionerate, Bengaluru West	Centr e	p.muralid haran@lt u.gov.in
34 0	07AAEFG 7122K1ZE	GIRIRAJ PAPERS	Delhi	Partnership	Technical Branch, O/o the Chief Commissioner, CGST & CX, Delhi Zone	Centr e	ccu- cexdel@ nic.in
34 1	09AIXPA2 327H1Z5	VAIBHAV AGRAWAL	Uttar Prades h	Proprietorshi p	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.i n
34 2	24AAJFG9 520G2ZF	GLANSUBI INDUSTRIES	Gujarat	Partnership	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov- ct@gujar at.gov.in
34 3	27AACFO 2495D1ZB	OMWIRE CRAFT	Mahara shtra	Partnership	Shri Amit Kumar Sharma, Deputy	Centr e	amit.irs @gov.in

					Commissioner, CGST & Central Excise Commissionerate, Mumbai		
344	29AABCA4363N1ZC	ASSOCIATED HYDRO PRESSINGS PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
345	29AACCI9710Q1ZW	ICON INFRA SHELTERS	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
346	29ACHPA5996Q1ZO	MAXTEL T V H (ANITA BHANSALI)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
347	29AACCCJ4144M1Z9	JUWI INDIA RENEWABLE ENERGIES PVT.LTD.	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
348	29AADCP9902E1ZB	PMK MACHINE TOOLS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
349	29AAACG3713B1Z4	GLORY BOYS APPAREL PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
350	29AAACB2193G1ZR	BANGALORE SHIRT COMPANY PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
351	29AACCC9204F1ZS	SAPL INDUSTRIES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
352	29AEXPV4206L1ZK	KEDARESHWARA AGENCIES (VARALAKSH MAMMA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
353	29AESP0785L1ZO	K SADDRU KHAN SAW MILL	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
354	29AAEFO6294J1ZN	OMKAR PHARMA	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in

355	29AFRPA4921N1ZZ	PAWAN AGARWAL	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
356	29AACCF7302H1ZQ	FOREST PRESS MACHINERY LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
357	29BFJPS3252M1ZS	MAGAJI GANGADHAR SRIRAM	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
358	29AAICS1940E3ZB	M S METALS AND STEELS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
359	29ABBFA4535A1ZX	AMBICA LAMPS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
360	29AAECN7940D1ZC	NADIYA TECHNOLOGY SOLUTIONS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in
361	29AAHCA3961A1ZV	ASIANET NEWS NETWORK PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@k a.gov.in

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.

S. No	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
362	37AAFPC8182N1ZN	PPS Motors Pvt Ltd	Andhra Pradesh	Private Limited Company	S. Sekhar Joint Commr, GST (IT), Andhra Pradesh Commercial Tax Department,	State	ap-jcgstn@apct.gov.in
362	22AAFFR1589L1ZX	RALAS MOTORS	Chhattisgarh	Partnership	Sumit Kumar Agrawal, Assistant Commr, CGST Raipur,	Center	cgstrpr2@gmail.com
364	22ACXFS2421G2Z3	SHEELA STEEL AND FABRICATOR	Chhattisgarh	Partnership	Sumit Kumar Agrawal, Assistant Commr, CGST Raipur,	Center	cgstrpr2@gmail.com
365	24ACWPB8065E1ZH	Vilas Shankarao Baiskr	Gujarat	Proprietorship	SM Saxena, Joint Commr, State Govt,	State	jcegov-ct@gujarat.gov.in
366	24AAGCR1991N1ZW	RECYCLING SOLUTIONS PRIVATE LIMITED	Gujarat	Private Limited Company	SM Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
367	24ACRPP8703A1ZN	RAGHUVIR SOMABHAI PATEL	Gujarat	Proprietorship	SM Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
368	24AGZPV3752B1Z0	SHANTIBHAI MERABHAI VEGAD	Gujarat	Proprietorship	SM Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
369	24ADEPK3953H1ZN	JAYANTKUMAR NAVNITRAY KALATHIA	Gujarat	Proprietorship	SM Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
370	24APQPS7285E1ZB	AJAYKUMAR RAMNIKLAL SHETH	Gujarat	Proprietorship	SM Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
371	20BEMPS9759F2ZZ	RAJNI KANT SHARMA	Jharkhand	Proprietorship	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst-comtax@jharkhandmail.gov.in
372	20AIMPS8810L2ZW	RAJNI KANT SHARMA (RAMESH CHANDRA SHARMA)	Jharkhand	Proprietorship	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst-comtax@jharkhandmail.gov.in

373	29ABSFS72 22F1ZQ	SHRI SHAKTI TECHNOLOGI ES	Karnata ka	Partners hip	BASAVARAJ K. S., Joint Commr of Commercial Taxes,	State	ctdgstt.griev ance@ka.gov .in
374	29AACCP42 17B1ZS	PRAGATI AUTOMATIO N PRIVATE LIMITED	Karnata ka	Private Limited Compan y	BASAVARAJ K. S., Joint Commr of Commercial Taxes,	State	ctdgstt.griev ance@ka.gov .in
375	29AAACT4 033H1ZG	VERTIV ENERGY PRIVATE LIMITED	Karnata ka	Private Limited Compan y	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	ctdgstt.griev ance@ka.gov .in
376	29AABFE78 68D1Z7	EVEREST ENTERPRISES	Karnata ka	Partners hip	G.V. Krishna Rao, Pr. Commir of CGST,	Cente r	comexmng@ nic.in
377	32AAEFJ07 40L1ZM	Jay Bee Traders	Kerala	Partners hip	Biju Thomas, Deputy Commr, CGST	Cente r	bijuthomasvk @gmail.com
378	27AACCI17 95D1ZM	INTACT AUTOMATIO N PRIVATE LIMITED	Mahara shtra	Private Limited Compan y	Santosh Kumar Vatsa, Additional Commr (Cco), GCST & Custom, Pune Zone	Cente r	santosh.vatsa @nic.in
379	27AAACR0 436Q1Z4	Radix Electrosystems Pvt Ltd	Mahara shtra	Private Limited Compan y	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@m ahagst.gov.in
380	27AACFS42 79F1Z1	M/s. SUMER CORPORATIO N	Mahara shtra	Partners hip	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@m ahagst.gov.in
381	08AAAAC2 699A1ZZ	CHIPA BAROD KRAY VIKRAY SAHAKARI SAMITI LIMITED	Rajasth an	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasth an.gov.in
382	08AJBPM03 56M1Z3	DINESH KUMAR MALAV	Rajasth an	Propriet orship	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasth an.gov.in
383	08AAAAI01 79F1ZW	ITAWA KRAY VKRAY SAMITI LTD	Rajasth an	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasth an.gov.in
384	08AACAK7 440H1ZM	KISHORPURA GRAM SEVA SAHAKARI SAMITI LIMITED	Rajasth an	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasth an.gov.in
385	33AAACJ43 23N1ZN	JSW Steel ltd	Tamil Nadu	Public Limited Compan y	S. Kannan, Commr of CGST & Central Excise, Central Govt,	Cente r	comp.chennai north@gov.in
386	33AACCN7 387G1ZA	NSL PROPERTIES	Tamil Nadu	Private Limited	K.M. RAVICHANDARAN , Commissioner of	Cente r	comp.chennai north@gov.in

		PRIVATE LIMITED		Company	CGST & Central Excise,		
387	05AAVPM3962G2ZA	M/S U.P. AUTOMOBILES (SOHAN LAL MITTAL)	Uttarakhand	Proprietorship	Anurag Mishra, Deputy Commissioner of State Taxes, Uttarakhand	State	anuragmishra75@gmail.com
388	24AACCN7562M1Z3	NARAYAN REALTY PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
389	24AJKPP5270E1Z7	VAISHALI HEMANT PATEL	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov-ct@gujarat.gov.in
390	24AACFT4642F1ZF	TIRTH ALUMINIUM	Gujarat	Partnership	Bhupendra M. Shrimali, Deputy Commissioner of State Tax, Gandhidham, Kutch	State	dc25-rjt2-gstn@gujarat.gov.in
391	36AADFK9906E1ZB	KARIMNAGAR RADIO HOUSE	Telangana	Partnership	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centre	cgst.mdclcom mtecomp@gov.in
392	18AADCG1933A2Z3	GLOBAL CERAMICS PRIVATE LIMITED	Assam	Private Limited Company	Subrata Gogoi, Suptintendent of Taxes, State Govt, Assam	State	sugogoi@gmail.com
393	09AAACP8416G1ZD	PARLE AGRO PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Abhijeet Patel, Assitant Commissioner, Nodal Officer, CGST Commissionerate, Ghaziabad	Centre	Deepak5.Sharma@icegate.gov.in
394	29AAQCS6919R1Z1	SIDDHARTH HEAVY INDUSTRIES PVT LTD	Karnataka	Private Limited Company	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centre	commr-cexblgm@nic.in
395	09AAECD3628C1ZX	DAIWA KASEI INDIA PRIVATE LIMITED	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
396	29AAXCS0974R1ZZ	SANE RETAILS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
397	29AAAFV8772A1Z0	VIJAYA DIESELS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

398	29AADFV9386R1ZU	RAMADASAPPA SURYANARA YANAPPA PRASANNA (VIJAYA MOTORS)	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
399	29AAECV3837F1Z4	VOONIK TECHNOLOGIES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
400	29AAFCK9159C1Z9	KWALITY DIE CASTING PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
401	29AANCA1288N1ZY	AMP COMMUNICATIONS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
402	29ADBFS2926H1ZY	S K SOLUTIONS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
403	29AOWPR1367P1ZO	SARVE VIJAYA KUMAR RAI	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
404	29CCDPD9508B1ZU	PERUMAL DHANUS KODI	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
405	29AABCS9272N1ZK	S P M INDIA LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
406	29AAACW1909P1ZT	WELD CRAFT PRIVATE LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
407	29ADHPG0238J1ZL	S.L.V. SAW MILLS & WOOD INDUSTRIES (NAGENDRA GUPTA VINAY GUPTA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
408	29AAF8CM8733L1ZU	MEGAMORPH CONSULTING PVT LTD MEGAMORPH	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

		MARKETING PRIVATE LIMITED					
409	29AALFG7445A1ZC	GOYAL HARIYANA REALTY	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
410	29ADSPV9907C1ZS	S V M & SONS (ANDREW KORSINI VARGHESE)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
411	29ACLFS3662B1ZZ	SAI PRECISION INDUSTRIES	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
412	29DYFPS1029P1ZQ	S.L.V. GLASS PLYWOOD AND HARDWARE (SHRIDHARA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
413	29ACQPJ6871L1ZO	JOGNICS (CHIKKANNA JAGANNATHA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
414	29ATMPP9947Q1Z6	SRI AKTAR PASHA PWD CONTRACTOR (AKHTAR PASHA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
415	29ABGPH6993N1ZR	HEERA JEWELS (HEERALAL SONI)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
416	29AEBPK4469C1ZJ	TEJA TRADING (JOHALAPUR AMSANJAPPA ANIL KUMAR)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
417	29BYZPR4604P1Z6	DEV AUTO CENTRE (RUPESH)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
418	29ADWPJ6606J1ZV	KANAKASHREE PHARMA (MUKUND JAHAGIRDAR)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
419	29AAGFK4089F1Z1	KATTA CERAMICS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

420	29AAJCA71 42F1ZM	OAKNET HEALTHCAR E PRIVATE LIMITED	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
421	29AAACU2 560L1Z2	URS KAR SERVICE CENTRE (P) LTD	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
422	29ACSF41 78H1ZB	SRI PADMAVATH I MARKETING	Karnata ka	29ACSF S4178H 1ZB	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
423	29AASCS38 37J1ZK	SHAMA GREENTECH PRIVATE LIMITED	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
424	29BIZPM53 91N1ZX	KALIKAMBA AGRO TRADERS (RAMAIAH MUNIYAPPA)	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
425	29AAECB58 78L1ZY	BI WORLDWIDE INDIA PRIVATE LIMITED	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
426	29AAACC8 083A1ZT	CONVERGEN T COMMUNICA TIONS (INDIA) PRIVATE LIMITED	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
427	29ACCPN04 50F1ZW	KALBURGI ESHWARSA NAGABHUSH AN	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
428	29AVFPM8 986M1ZF	RAMESH MARAPPA	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
429	29AALCA9 922F1ZC	ACEMICROM ATIC MANUFACTU RING INTELLIGEN CE TECHNOLOGI ES PRIVATE LIMITED	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
430	29ADBPN50 08R1Z2	JAYAKUMAR NATHANIEL	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of	State	basavaraj.sag ar@ka.gov.in

					Commercial Taxes, Bengaluru		
43 1	29ASNPR39 39G1Z2	BEAUTY BOUTIQUE (SUNAINA HAMEED)	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 2	29ABOPJ86 75K1ZO	LALCHAND DEVICHANDJ I JAIN	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 3	29AUPPV95 04K1ZM	SRI RAKSHA TRADERS (SOUDHRI VENKATESH VARSHINI)	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 4	29AAKPJ86 40F1ZG	STAR ENGINEERIN G COMPANY (CHANDMUL ASHOK JAIN)	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 5	29AZOPS60 85L1Z8	JAGADAMBA BANKERS (SURESH)	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 6	29AAACT7 290C1Z9	ASCENDAS SERVICES INDIA PRIVATE LIMITED	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 7	29AACCK7 678R1ZD	KIDS CLINIC INDIA PRIVATE LIMITED	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 8	29APYPV45 45E1Z1	LAXMANA SHETTY VIJAYALAKS HMI	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
43 9	29AACFV39 83D1ZX	VIMAL PHARMA	Karnata ka	Partners hip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
44 0	29BZHPS99 38L1Z6	RAMESH SIDDHESHW AR SUNGAR	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
44 1	29AJLPH20 88K1ZP	SHIVARAMAI AH HEMAVATHI	Karnata ka	Propriet orship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
44 2	29AAGCP57 17N1ZS	RITESH KHANDELWA L (NXTGEN	Karnata ka	Private Limited	K. S. Basavaraj, Joint Commissioner of	State	basavaraj.sag ar@ka.gov.in

		DATA CENTRE AND CLOUD TECHNOLOGIES PRIVATE LIMITED)		Company	Commercial Taxes, Bengaluru		
443	29AAGCG0518G1ZR	GROUPON SHARED SERVICES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
444	29AAGCA2917F1ZS	ANKLESARIA CONSULTING PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
445	29ALOPJ3829K1ZH	RISHAB COMMUNICATIONS (KUSHAL KUMAR JAIN)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
446	29AAAFQ0307Q1Z1	QUANTUM POWER SYSTEMS	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
447	29AADCS9940B1Z8	SWASTIKS MASALAS PICKLES & FOOD PRODUCTS (P) LTD.	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
448	29ACGFS3519L1ZN	SREE TRADING COMPANY	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
449	29AATPL1215B1ZW	SREE INTERNATIONAL (KHARE NARASIMAIAH LAKSHMINA RAYANASETTY)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
450	29AYGPS5314P1ZO	CHARVI TRADERS (KASI RADHAKRISHNA SUMANTH)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
451	29AEWPK3298J1ZI	PRADEEP ENTERPRISES (KASI RADHAKRISHNA)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

		PRADEEP KUMAR)					
45 2	29AAEFN77 96A1ZY	NEELA JEWELLERS	Karnata ka	Partners hip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
45 3	29AAIFV65 52E1ZU	SRI VINAYAKA BEEDINGS PLYWOOD LAMINATE & HARDWARE (VINAYAKA BEEDING PLYWOOD LAMINATE & HARDWARE)	Karnata ka	Partners hip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
45 4	29AAECC98 18M1ZZ	CANPLY INDIA PRIVATE LIMITED	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in
45 5	29AAACV4 661M1ZT	VEE VEE CONTROLS PVT LTD	Karnata ka	Private Limited Compan y	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sag ar@ka.gov.in

Category B4: Cases where the taxpayer has made Incorrect declaration of stock and is facing Problem in filing TRAN-2. There are no technical issues in saving/submitting or filing of TRAN1. The taxpayer is facing issues in filing TRAN-2.

S. No	GSTIN/ Provisional Id	Legal Name	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
456	37ACVFS5896 B1ZC	Sai Enterprises	Andhra Pradesh	Partnership	Shri. S. Sekhar Joint Commissioner, GST (IT), Andhra Pradesh Commercial Tax Department,	State	ap-jcgstn@apct.gov.in
457	22ABIFA3210D1ZC	ANKIT MARKETING	Chhattisgarh	Partnership	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
458	22AFLPA6536P1Z8	AJANT KUMAR AGRAWAL (Ankit Electricals)	Chhattisgarh	Proprietorship	Deepak Giri, Deputy Commissioner of State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
459	33AALFD3007 B1Z6	D5 LIFESCENCES LLP	Tamil Nadu	Limited Liability Partnership	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	cldgstt.grievance@ka.gov.in
460	36AALFD3007 B1Z0	D5 LIFESCENCES LLP	Telangana	Limited Liability Partnership	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	cldgstt.grievance@ka.gov.in
461	29AABFI5007Q1Z1	PARVATH INDUSTRIES (INDUSTRIES PARVATH)	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

Category B5: Cases where TRAN-1 is filed 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	Center/State	E-Mail ID
462	07AAXCS1679K2ZE	SUPER BOXING PROMOTIONS PRIVATE LIMITED	Delhi	Private Limited Company	Sidharth Goyal, Assistant Commissioner, Central Government, New Delhi	Center	ccu-cexdel@nic.in
463	24AAJFP7148M1ZQ	PRUTHVI ENTERPRISE	Gujarat	Partnership	S V Vora, Deputy Commissioner of State Tax, Range-18, Valsad, State Government,	State	dc18-sur2-gstn@gujarat.gov.in
464	24ABIPP5070G1ZO	Himanshu Narshibhai Patel	Gujarat	Proprietorship	SM Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
465	24AFWPT6072Q1Z9	JIGNESHKUMAR JAGDISHCHANDRA THAKKAR	Gujarat	Proprietorship	SM Saxena, Joint Commissioner, State Govt,	State	jcegov-ct@gujarat.gov.in
466	24AGYPS1722M1ZR	ATULBHAI MANHARLAL SANGHVI(AKSHYA PLASTICS)	Gujarat	Proprietorship	I.T.KESWANI, Deputy Commissioner, State Tax, Rajkot,	State	dc22-ct@gujarat.gov.in
467	24AANFB8771G1Z6	BARODA ENTERPRISES	Gujarat	Partnership	S. M. Saxena, Joint Commr, State Govt,	State	jcegov-ct@gujarat.gov.in
468	06AACCD5472C1ZZ	DBM MARKETING (INDIA) PVT. LTD.	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	gsttihry@gmail.com
469	20AAUPL6311M1ZJ	AGYAKAR SINGH LAMBA	Jharkhand	Proprietorship	Sheo Sahai Singh, Joint Commr Of State Tax, Ranchi,	State	gst-comtax@jharkhandmail.gov.in
470	27AABPB4572H1ZY	SATYAPRAKASH BHIMRAJKA	Maharashtra	Proprietorship	Merrita Suni, Suptd CGST, Mumbai	Center	mumbaieastgstnissues@gmail.com
471	21AAACH5598K1ZD	HLL LIFECARE LIMITED	Odisha	Public Sector Undertaking	Sri J. Sateesh Chandar, Joint Commr, CGST Bhubaneshwar,	Center	sateesh.chandar@gov.in

47 2	03AAXPM 2861Q1ZW	NARINDER KUMAR MITTAL	Punjab	Proprietorship	HS Dimple, State Tax Officer, Moga,	State	sendthemat ter@gmail. com
47 3	08AAAJB0 732G1ZR	BORKHANDI GRAM SEVA SAHAKARI SAMITI LIMITED	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasthan.gov.in
47 4	08AABAD 6593M1Z7	DEEP PURA GRAM SEVA SAHAKARI SAMITI LIMITED	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasthan.gov.in
47 5	08AABAK 5030C1Z7	KAITHOON VRAHOT PRATHMIC KRISHI RINDATRI SAHAKARI SAMITI LIMITED	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasthan.gov.in
47 6	08AAAJK0 325J1ZE	KOTADADEEP SINGH GRAMSEVA SAHAKARI SAMITI LTD.	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasthan.gov.in
47 7	08AAAAP 5678A1ZL	PALAYATHA GRAM SEVA SAHAKARI SAMITI LIMITED	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasthan.gov.in
47 8	08AAMAS 2188J1ZW	SADHNA GRAM SEVA SAHAKARI	Rajasthan	Society/ Club/ Trust/ AOP	Narendra Gupta, Joint Commissioner of State Tax, Kota	State	dc- kota@rajasthan.gov.in
47 9	33ABCFS3 069A1ZM	SOUTHERN METALS AND ALLOY CASTINGS	Tamil Nadu	Partnership	S. Ramasamy, Joint Commissioner of State Tax Chennai	State	jccs@ctd.t n.gov.in
48 0	33AACFT7 271L1ZW	T & T ENGINEERING ENTERPRISE	Tamil Nadu	Partnership	S. Ramasamy, Joint Commissioner of State Tax,	State	jccs@ctd.t n.gov.in
48 1	33ARRPR9 285L1ZP	VENKATESA CEMENT (VELAYUTHA MPALAYAM KANDASAMY RAJENDRAN)	Tamil Nadu	Proprietorship	S. Ramaswamy, Joint Commissioner,	State	jccs@ctd.t n.gov.in
48 2	36AADCB 8986G1Z8	BMW INDIA FINANCIAL SERVICES PRIVATE LIMITED	Telangan a	Private Limited Company	Radha Sindhiya Linga, Assistant Commissioner, GST, State	State	ac_gstn@t gct.gov.in

					Government, Hyderabad		
483	09AAECR 6255R1ZJ	RUDRA NIRMAN PRIVATE LIMITED	Uttar Prade sh	Private Limited Company	Sayan Deb Barma, Assistant Commissioner, CGST Varanasi	Cente r	cexstvn@s yahoo.co.in
484	19AAACE 7119B1ZZ	M/s EXCEL COMPOSITES PVT. LTD.	West Beng al	Private Limited Company	Tarun Majumder, Assistant Commissioner, CGST, Kolkata	Cente r	kolkatanorth.gst@gov.in
485	24AGRPP8 135E1Z5	RAKESHBHAI RAMESHBHAI PATEL	Gujar at	Proprietorshi p	S. M. Saxena, Joint Commissioner, State Govt, Gujarat	State	jcegov- ct@gujarat .gov.in
486	19ALOPR8 092C1ZI	SANTONA ROY	West Beng al	Proprietorshi p	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarka r@wbcomt ax.gov.in
487	19ATBPS9 282L1ZT	SUSANTA SADHUKHAN	West Beng al	Proprietorshi p	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarka r@wbcomt ax.gov.in
488	03ABYPT5 646C1ZA	RAVI THAPAR	Punja b	Proprietorshi p	Sunil Singh Katiyar, Commissioner, CGST Commissionerate, Ludhiana	Centr e	sunils.kati yar@gov.i n
489	09AAUCS 1870K1ZL	SUPER SURGMED PRIVATE LIMITED	Uttar Prade sh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
490	29AABFE5 063E1ZM	ESSARR AUTOMOTIVE S	Karna taka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.s agar@ka.g ov.in
491	29AKLPP4 354P1Z8	SRI TICKAMCHAN D CHAGANRAAJ AND CO (PANCHAM KUMAR)	Karna taka	Proprietorshi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.s agar@ka.g ov.in
492	29AAUPV 0759P1ZD	RAJENDRA BHANDAR (VIKRAM KUMAR)	Karna taka	Proprietorshi p	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.s agar@ka.g ov.in
493	29AADCC 3331Q1ZC	COFFEE DAY PROPERTIES INDIA PVT LTD	Karna taka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.s agar@ka.g ov.in
494	29ACQPK 0530P1Z3	KAMAL ENTERPRISES (SOHANLAL	Karna taka	Proprietorshi p	K. S. Basavaraj, Joint Commissioner	State	basavaraj.s agar@ka.g ov.in

		GIRIDHARLAL KALA)			of Commercial Taxes, Bengaluru		
495	29AABCE9083F1ZE	ELRKE PRECISIONS PVT LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
496	29AJXPK1145Q1ZA	ARIHANT IMPEX (KALPESH KUMAR)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
497	29ERGPS7125P1ZT	RATHINA VELI SASIKUMAR	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
498	29AHOPP5936H1ZN	DASCHINNASA VARI JOHN PAUL	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
499	29ABHFA0144M2ZC	ATHREYAS INFOTECH	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
500	29AHSPG6706E1Z4	GENTERPRISES (GIRISH)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
501	29ABWFS6132L1ZA	SRI SAI BABA ENTERPRISES	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
502	29AADCG1609D1ZY	JEANOLOGIA INDIA TEXTILE MACHINES PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
503	29AAACB8837B1ZQ	BUOYANT MARKETING PVT LTD	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
504	29AABFN1407F1ZN	NARMADA INDUSTRIES	Karnataka	Partnership	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
505	29APOPD8647R1ZR	VASU DHARMAN	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

Category B6: Cases where TRAN1 Filed twice but credit not received. In these cases, the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.

S. No .	GSTIN/ Provisional Id	Legal Name	State	Constitu tion of business	Nodal Officer / Jurisdiction Name	Cente r/State	E-Mail ID
506	24AAACC0416B1ZO	COLORTEK INDIA LIMITED	Gujara t	Public Limited Company	Shri Ashir Tyagi, Commissioner, CGST Commissionerate, Vadodara	Center	commr-cexvdr2@nic.in
507	33AAACE6571F1ZV	EMKAY ALLOYS PRIVATE LTD	Tamil Nadu	Private Limited Company	Shri S.Kannan, Commissioner of CGST & Central Excise,	Center	comp.chennainorth@gov.in
508	34AAJCM7839F1Z7	MANSIO ALUMINIUM KITCHEN PVT. LTD.	Puduc herry	Private Limited Company	Shri. U. Niranjana, Commissioner of GST & Central Excise, Central Government, Office of the Commissioner of GST & Central Excise, No.1, Goubert Avenue (Beach Road), Puducherry - 605001	Centre	pondycex.gst@gov.in
509	29AATCS4272L1ZG	S.K.M.S MOTORS PVT LTD	Karnat aka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
510	29AACHD9847G1ZY	PACE ENGINEERING SERVICES (DHARMENDRA RAMPURIA)	Karnat aka	Hindu Undivide d Family	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
511	29ACSP1227A1ZN	LAKSHMI TRADERS (KOPPARAM VARADARAJU SHIVAPRAKASH)	Karnat aka	Proprieto rship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
512	29AADCM9043R1ZN	MALABAR GOLD PRIVATE LIMITED	Karnat aka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

513	29AAFCS27 41G1ZB	SYSCON DEVELOPE RS P LTD	Karnat aka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj .sagar@k a.gov.in
514	29AANFP72 31P1ZE	PLATINUM WIRAS AND CABLES	Karnat aka	Partnersh ip	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj .sagar@k a.gov.in

Category B7: Cases where the Taxpayer Registration stands cancelled/Inactive in current date. As per log user first time opened form and filed. ARN generated. ITC ledger is updated. No error log captured.

S.No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/ State	E-Mail ID
515	37ABCFS0095E1ZA	Sree Lakshmi Venkateswara General Merchants and Commission Agents	Andhra Pradesh	Partnership	S. Sekhar Joint Commissioner, GST (IT), Andhra Pradesh Commercial Tax Department,	State	ap-jcgstn@apct.gov.in
516	24AAJCA7642Q1Z4	AARTI AQUACULTURE PRIVATE LIMITED	Gujarat	Private Limited Company	S V Vora, Deputy Commissioner of State Tax, Range-18, Valsad, State Government,	State	dc18-sur2-gstn@gujarat.gov.in
517	33ALLPB6858M1ZO	MOTHER INDUSTRIES (RAJU BHARANI)	Tamil Nadu	Proprietorship	S. Ramasamy, Joint Commissioner of State Tax Chennai,	State	jccs@ctd.tn.gov.in
518	29ABIPJ9618A1ZM	PARAMESHWAR CLOTH EMPORIUM (MANOHARLAL JAIN)	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
519	29AOPPN7840A1ZO	RAMAIAH NAVABALU	Karnataka	Proprietorship	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
520	29AAGCR3306M1Z3	RJ RISHIKARAN PROJECTS PRIVATE LIMITED	Karnataka	Private Limited Company	K. S. Basavaraj, Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in

Category B8: ISD Taxpayer: Taxpayer is registered as an ISD taxpayer on GST portal. Not entitled to claim transitional ITC.

S.No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/ State	E-Mail ID
521	07AABCP6765H2Z5	Prakash Industries Limited	Delhi	Public Limited Company	Rajesh Madan, Assistant Commissioner, Govt., of NCT of Delhi, Delhi	State	rajesh.madan43@gov.in

Category B9: Taxpayer Registration is Provisional in current date

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
522	29AAKFD5904A1ZO	SANJAY DEVKINANDAN GUPTA	Karnataka		Shri Dharm Singh, Commissioner, Central Tax, Bengaluru North West Commissionerate	Center	commr-cexblr5@nic.in

Category B10: Mistake by Taxpayer: Cases in which the Taxpayers have admitted to have made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN 2. They want a chance to revise the filed TRAN 1/TRAN 2 and report correct values. 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	Constitution of business	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
523	37AAMFS3539A1Z7	SRINIVASA MEDICAL CORPORATION	Andhra Pradesh	Partnership	D Ramesh, Additional Commr (ST) (IT),	State	ap-jcgstn@apct.gov.in
524	37ACVFS2156G1ZN	SRI RAMESWARA MEDICAL CORPORATION	Andhra Pradesh	Partnership	D Ramesh, Additional Commr (ST) (IT),	State	ap-jcgstn@apct.gov.in
525	37ADAFS2198G1ZW	SREE KRISHNAMAHENDRA MEDICAL CORPORATION	Andhra Pradesh	Partnership	D Ramesh, Addl Commr (ST) (IT)	State	ap-jcgstn@apct.gov.in
526	37AACFK4834A1ZP	KALYANI AGRO CHEMICALS	Andhra Pradesh	Partnership	D Ramesh, Addl Commr (ST) (IT),	State	ap-jcgstn@apct.gov.in
527	22AAACD5968P1Z7	Digital Weighing Systems Pvt Ltd.	Chhattisgarh	Private Limited Company	Sumit Kumar Agrawal, Asst Commr, CGST Raipur	Center	cgstrpr2@gmail.com
528	24AFJPP0163R1ZO	Meet Enterprises (AMIT KIRITBHAI PATEL)	Gujarat	Proprietorship	SM Saxena, Joint Commr, State Tax	State	jcegovt@gujarat.gov.in

529	24AAEFM8 324M1Z2	MEHSANA STEEL TRADERS	Gujarat	Partnershi p	S. M. Saxena, Joint Commr, State Tax	State	jcegov- ct@gujarat. gov.in
530	24AANFM1 265E1ZG	MAKWEL INDUSTRIES	Gujarat	Partnershi p	S. M. Saxena, Joint Commr State Tax,	State	jcegov- ct@gujarat. gov.in
531	24AAACG7 984Q1ZU	GSP CROP SCIENCE PVT LTD	Gujarat	Private Limited Company	S. M. Saxena, Joint Commr State Tax,	State	jcegov- ct@gujarat. gov.in
532	24AASFR1 578A1Z6	RAJVEE AUTO	Gujarat	Partnershi p	Stella J. Christian, Dy Commr of State Tax, Gandhinagar	State	dc7-gnr- gstn@gujar at.gov.in
533	06AABCP7 505P1Z3	P P ROLLING MILLS MFG CO PVT LTD	Haryana	Private Limited Company	Nodal Officer IT issues, Haryana	State	gsttihry@g mail.com
534	01BSJPS97 41J1ZB	Jai Enterprises	Jammu & Kashmir	Proprietor ship	Sandeep Kumar, Programmer, Coordinator Jammu Division,	State	sandeep.pro g123@gmai l.com
535	01AADFN4 383N1Z5	Neptune Plastics.	Jammu & Kashmir	Partnershi p	Sandeep Kumar, Programmer, Coordinator Jammu Division, State Admin GST, STC, J&K GST,	State	sandeep.pro g123@gmai l.com
536	20AARFM8 857G1ZW	MAHESHWARI BROTHERS	Jharkhan d	Partnershi p	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@jh arkhandmai l.gov.in
537	29AAHCM 8920F1Z8	MRN CANE POWER INDIA LIMITED	Karnatak a	Public Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in
538	29AAACC7 852K1Z9	COROMANDEL INTERNATION AL	Karnatak a	Public Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in
539	29ABDFM4 006A1ZT	MEDAL CRAFT (METAL CRAFT INDUSTRIES)	Karnatak a	Partnershi p	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in
540	29ACUPA2 181J1ZA	NARESH KUMAR AGARWAL	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in

541	29AANFR6 730K1ZK	RAJENDRA APPLIANCES	Karnatak a	Partnershi p	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
542	29ADDPJ29 12Q1Z7	JAIN COMPUTERS & COMMUNICAT ION (RAJNISH KUMAR JAIN)	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
543	29AAIFS50 15M1ZS	SRINATH SANITARY WARES	Karnatak a	Partnershi p	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
544	29ABWPM 8790J1ZF	MADANLAL	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
545	29ADHPK6 427D1ZJ	DINESH KUMAR	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
546	29AALFS8 334A1Z2	S & V AGENCIES	Karnatak a	Partnershi p	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
547	29AAFCS1 764F1Z8	SHIVAHARI PAHRAMACEV TICALS PVT LTD	Karnatak a	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
548	29AAGCA8 728A1ZP	AUSHAD DISTRIBUTORS PRIVATE LTD	Karnatak a	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
549	29AAGFH1 612K1ZE	HELIX MEDICARE	Karnatak a	Partnershi p	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in
550	29AACCL1 584D1ZK	LIVE YOUR SPORT RETAIL PRIVATE LIMITED	Karnatak a	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sagar@ka.gov.in

551	29ABTPD0 459J1Z9	KARTHIK ENGINEERING AGENCIES (ARCOT MUTTHUKRIS HNA DAMODHARA N)	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in
552	29ATAPM7 256M1Z3	KARTHIK FASTENERS (ARCOT MUTHUKRISH NAN MAHENDRAN)	Karnatak a	Proprietor ship	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in
553	29AAJCA0 072C1Z1	WIPRO ENTERPRISES PRIVATE LIMITED	Karnatak a	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	basavaraj.sa gar@ka.gov .in
554	29AABCW 5745N1ZM	WEIWO COMMUNICAT ION PRIVATE LIMITED	Karnatak a	Private Limited Company	BASAVARAJ K. S., Joint Commissioner of Commercial Taxes,	State	ctdgstit.grievance@ka.gov.in
555	29AABCA5 552F1ZS	AMBIKA APPLIANCES PVT LTD	Karnatak a	Private Limited Company	Gosu Ramesh, Assistant Commr, CGST Belagavi	Center	commr-cexblgm@nic.in
556	29AAACE0 702C2ZC	EID PARRY INDIA LIMITED	Karnatak a	Public Limited Company	Bijoy Kumar Kar, Commr, CGST	Center	commr-cexblgm@nic.in
557	29ABGFS9 453C1ZV	SHAKTI AUTO MART	Karnatak a	Partnershi p	Gosu Ramesh, Assistant Commissioner, CGST Belagavi	Center	commr-cexblgm@nic.in
558	27AAHFV8 084G1ZO	V S ENTERPRISES	Maharash tra	Partnershi p	Dr. Sunil Bodhgire Deputy Commissioner, State Govt,Mumbai	State	gstit.state@ mahagst.gov.in
559	27ALUPS3 304A1Z5	M/s Bharat Enterprises (MANOJ RAMNIKLAL SHAH)	Maharash tra	Proprietor ship	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstit.state@ mahagst.gov.in
560	27AAJCA4 028Q1Z8	ANTONY COMMERCIAL VEHICLES PRIVATE LIMITED	Maharash tra	Private Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstit.state@ mahagst.gov.in

561	27AABCR6 562L1ZY	M/s. Romell Properties Pvt. Ltd	Maharash tra	Private Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstt.state@ mahagst.go v.in
562	27ABIFS27 01F1ZE	SACHO SATRAM ENTERPRISES	Maharash tra	Partnershi p	Sanjay Mahendru, Commissioner, CGST, Navi Mumbai	Cente r	Mahendra.P atil@icegat e.gov.in
563	27AAIAS17 62N1ZY	SHIVDATTA BUILDERS	Maharash tra	Society/ Club/ Trust/ AOP	Shri V. N. Thete, Commr, CGST Kolhapur	Cente r	santosh.vats a@nic.in
564	27AAGPS2 901L1ZI	SELECHEM INDIA (SATISH KESHAV SHENOY)	Maharash tra	Proprietor ship	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstt.state@ mahagst.go v.in
565	27ADKPT7 558B1Z5	Shreeji Agencies	Maharash tra	Proprietor ship	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstt.state@ mahagst.go v.in
566	27AAFFN0 517J1ZD	NIKHIL AGENCIES	Maharash tra	Partnershi p	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstt.state@ mahagst.go v.in
567	27AAAFK6 708M1Z2	Kuldeep Glass and Aluminium	Maharash tra	Partnershi p	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstt.state@ mahagst.go v.in
568	27AALFG1 968Q1ZJ	GAUTAM AGENCY	Maharash tra	Partnershi p	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstt.state@ mahagst.go v.in
569	27AAICS07 90G1Z7	SAJ FOOD PRODUCTS PRIVATE LIMITED	Maharash tra	Private Limited Company	Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai,	State	gstt.state@ mahagst.go v.in
570	03AABCM 9244N1Z8	CERA SANITARYWA RE LIMITED	Punjab	Private Limited Company	Pawan Garg, Deputy Commr of State Tax,	State	aetcgstpb@ gmail.com
571	08ADAPJ02 79R1Z4	BHARAT DIESEL & AUTOMOTIVES (MONIR JAIN)	Rajasthan	Proprietor ship	K. C. SAMRIA. Deputy Commr, State tax, Bhiwadi	State	dc- it@rajastha n.gov.in

572	33BHMPK6 821R1ZP	MOHANAKRIS HNAN KEERTHIKA	Tamil Nadu	Proprietor ship	G. Sreenivasa Rao, Commr, CGST Coimbatore	Center	comp.chenn ainorth@gov.in
573	33AADCC2 950P1ZI	M/s.Carl Stahl Craftsman Enterprise Pvt. Ltd.	Tamil Nadu	Private Limited Company	G. Sreenivasa Rao, Commr, CGST Coimbatore	Center	comp.chenn ainorth@gov.in
574	36AAACH7 252A1Z0	ARVIND LIFESTYLE BRANDS LIMITED	Telangan a	Public Limited Company	Shri. Raghu Kiran B, Joint Commr, CGST	Center	cgst.mdclco mmtecomp @gov.in
575	36AABCM 9244N1ZZ	CERA Sanitaryware Ltd	Telangan a	Public Limited Company	Shri. Raghu Kiran B, Joint Commr, CGST	Center	cgst.mdclco mmtecomp @gov.in
576	09AAGFA4 989C1ZA	M/s Alok Glass Works	Uttar Pradesh	Partnershi p	Vivek Kumar Jain, Joint Commr, CGST Lucknow	Center	ccu- cexlko@nic .in
577	09AAHFP6 489M1ZA	Poonam Ply Sales	Uttar Pradesh	Partnershi p	Joint Commr (I.T.), Commercial Taxes, HQ Lucknow,	State	ctithqlu- up@nic.in
578	09AFJPK06 90L1Z1	Pramod Khullar	Uttar Pradesh	Proprietor ship	Joint Commr (I.T.), Commercial Taxes, HQ Lucknow,	State	ctithqlu- up@nic.in
579	05AAATD1 114E4ZI	Patanjali Yogpeeth Aushdhalaya	Uttarakha nd	Governme nt Departme nt	Anurag Mishra, Deputy Commissioner of State Taxes,	State	anuragmish ra75@gmail .com
580	19AABCK1 269M1Z6	KONTEST CHEMICALS LIMITED	West Bengal	Public Limited Company	Atanu Majumdar, Additional Commissioner of Commercial Taxes,	State	majumder.c tax@wbco mtax.gov.in
581	19AFUPT2 765E1ZR	PLY KING (AMIT TIBREWAL)	West Bengal	Proprietor ship	Atanu Majumdar, Additional Commissioner of Commercial Taxes,	State	majumder.c tax@wbco mtax.gov.in
582	27CRKPS5 998C1Z1	ARHAM FLOORS & WALLS (PALAK JITENDRA SAVLA)	Maharash tra	Proprietor ship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstst.state@ mahagst.gov.in
583	33AAACC2 474P1ZI	CARBORUNDU M UNIVERSAL LIMITED	Tamil Nadu	Public Limited Company	S. Ramaswamy, Joint Commissioner,	State	jccs@ctd.tn. gov.in

					State govt, Tamilnadu		
584	36AASF20 45K1ZR	M/S. SRI SAI SRINIVASA AUTOMOBILES	Telangan a	Partnershi p	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tg ct.gov.in
585	36AJUPJ82 81D1ZR	VICKY ANAND KUMAR JAIN	Telangan a	Proprietor ship	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tg ct.gov.in
586	24AARPG3 607Q1ZA	JAY MANEK STEELS	Gujarat	Proprietor ship	Dr. Ashir Tyagi, Commissioner, CGST Commissionerate , Vadodara, Gujrat	Centr e	commr- cexvdr2@ni c.in
587	27AAACV3 990M1ZR	M/S VERITEK ENGINEERING PRIVATE LIMITED	Maharash tra	Private Limited Company	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centr e	Mahendra.P atil@icegat e.gov.in
588	27AFTPJ70 75C1Z4	LALITKUMAR BABULAL JAIN	Maharash tra	Proprietor ship	C. P. S. Chauhan, Joint Commissioner, CGST Commissionerate , Mumbai South	Centr e	amit.irs@g ov.in
589	27AAHFS7 473A1Z4	M/S SAAN GLOBAL	Maharash tra	Partnershi p	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centr e	amit.irs@g ov.in
590	27AAFFD7 988K1ZO	M/S D P PLASTICS	Maharash tra	Partnershi p	Shri Amit Kumar Sharma, Deputy Commissioner, CGST & Central Excise Commissionerate , Mumbai	Centr e	amit.irs@g ov.in
591	27AAACD1 698N1Z6	DURIAN INDUSTRIES LIMITED	Maharash tra	Public Limited Company	Shri A. P. Bandekar, Assistant Commissioner, Central Government, Mumbai	Centr e	amit.irs@g ov.in

592	09AAYHS4 213D1ZV	SAURABH AGARWAL (HUF)	Uttar Pradesh	Hindu Undivided Family	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
593	09AAQPA6 607H1ZM	SAURABH AGARWAL	Uttar Pradesh	Proprietor ship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
594	09ACEFS09 27N1ZP	SIDHBALI INDUSTRIES	Uttar Pradesh	Partnershi p	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in

ANNEXURE-2**Writ Petition cases**

Category No.	Category	Detailed Description	Count of Taxpayer
A. Category-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.	15
A. Category- 2	Migration User - Got New Registration post TRAN-1 end date	The taxpayer is a migrated taxpayer and was registered after 27.12.2017. It was because of technical glitches that the taxpayer could not migrate.	02
B. Category-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.	40
B. Category-2	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	11
B. Category-3	Successfully Filed as Per Logs	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	11
B. Category-4	Incorrect declaration of stock by taxpayer in TRAN 1 therefore problem in filing TRAN-2.	There are no technical issues in saving/submitting or filing of TRAN1. The taxpayer is facing issues in filing TRAN-2 due to incorrect declaration made by them in TRAN 1	06
B. Category-6	TRAN1 Filed once and revised thereafter but credit not received	Cases where the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.	01
B. Category-7	Taxpayer Registration stands cancel/Inactive in current date	As per GST System Logs, the taxpayer has neither tried for Saving / Submitting or Filing TRAN1 and their registrations stands cancelled as on date.	01
B. Category-10	Mistake by Petitioner	Cases in which the Petitioner have admitted to have made a mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN-1/TRAN-2. They want a chance to revise the filed TRAN-1/TRAN-2 and report correct values. Since the admitted mistakes are apparent from the perusal of the details of reported cases no technical analysis has been done in these cases.	01
	Total		88

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. 15767/2018- Salicylates& Chemicals Pvt. Ltd

GSTIN/ Provisional id	State	Constitution of Business
36AACCS8670F1Z5	Telangana	Private Limited Company

Issue: - Petitioner submitted his TRAN 1 but later after submitting he found the data which they thought that they had uploaded is not visible in the summary.

As per GST System logs. Petitioner submitted TRAN-1 twice. For both attempts ARN was generated but the ledger was not updated. During submission few records were stored as ER. This means that the Petitioner faced an error while filing TRAN-1.

Status: - GSTN has not received the Writ Petition. The details have been provided by Petitioner’s nodal officer.

2. 2651/2019-Sahkari Udyog Mandal v. Dy. State Commissioner & Ors

GSTIN/ Provisional id	State	Constitution of Business
24AAAAS3791B1ZS	Gujarat	Co-Operative Society

Issue: - The Petitioner could not do non-core amendment therefore could not file TRAN-1. The Petitioner received the error “processed with error”.

Status: - GSTN is a party in this matter. Instructions in the matter have been sent to the Commissionerate on 18.3.2019.

3. CWP 10194/2018 M/s ALP Nishikawa Company Pvt. Ltd. v. Union of India and others

GSTIN/ Provisional id	State	Constitution of Business
03AAECA0338G1ZB	Punjab	Private Limited Company

Issue: - The Petitioner could not carry forward TRAN-1 credit. The Petitioner received the error “Processed with Error”.

Status: - GSTN is not a party in this matter. The matter has been disposed off.

4. Visionhire Entertainments Private Limited

GSTIN/ Provisional id	State	Constitution of Business
33AAACV3015D1Z1	Tamil Nadu	Private Limited Company

Issue: - Submission of TRAN 1 was not possible due to technical glitches encountered during the process.

Status: - GSTN has not received the Writ Petition. The abovementioned details have been sent by Petitioner's nodal officer.

5. WP (C) No.24741 of 2018-Metrends Shoes and Bags LLP v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
32ABEFM7696R1ZC	Kerala	Limited Liability Partnership

Issue: - The Petitioner filed TRAN-1 on 12.09.2017. The credit was not reflected on the GST Portal. The Petitioner received the error "Error in Process".

Status: - The Writ Petition has been disposed off with the directions to follow ITGRC mechanism.

6. 2587/2019-M/s Shriram Pistons & Rings Ltd. v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
08AAACS0229G1ZP	Rajasthan	Public Limited Company

Issue: - The Petitioner could not file TRAN-1 due to technical glitches. The Petitioner received the error "Some uploaded records are in progress, kindly submit once it is processed."

This case was received earlier on 21.05.2018 and was not allowed for filing in the 1st ITGRC meeting. The case of the Petitioner was categorized in category D: Cases in which as per logs the taxpayer has successfully filed his TRAN 1. This includes cases which were in submitted state and were later enabled to file TRAN 1 after due date as per decision of the GST Council.

As per earlier logs the Petitioner had filed TRAN-1 once on 28/08/2017. For which his electronic ledger was updated and ARN AA0808171632530 was generated. The Petitioner thereafter reattempted TRAN-1 filing on 26/12/2017 at 20:13:23. The Petitioner received the error (Registration no. aaacs029gem008 is invalid). The Petitioner was entering wrong registration number in table 6(a) as he was mentioning aaacs029gem008 instead of aaacs0229gem008. This issue was also corrected by the Petitioner on 27/12/2017 at 20:31:38 and the same was processed successfully. The Petitioner did not file TRAN-1.

The Petitioner's nodal officer has again sent this case with an additional screen-shot with Rajasthan High Court's order on 27.3.2018. The Petitioner has submitted a screen shot which shows he was filing

TRAN-1 at 11:59 PM on 27/12/2017 and the GST Portal displayed the message “Some upload records in progress’ Kindly submit once it processed”

Based on abovementioned screen shot it is recommended that the benefit of doubt may be given to the Petitioner and he may be allowed for revising TRAN-1.

Status: - GSTN has not received the Writ Petition. The details pertaining to the case have been received from Petitioner’s nodal officer. The Court vide order dated 1.2.2019 has directed the respondents to provisionally entertain GST TRAN-1 of the Petitioner either by opening the Portal or manually. GSTN is a party in this matter.

7. WP.No.9023/19- M/s. Legget & Plat Automotive India v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
33AABCL1838R1Z6	Tamil Nadu	Private Limited Company

Issue: - The Petitioner tried to file TRAN-1 return for availing Input Tax Credit of Central Excise ER-1 No. AABCL1838RXM003, VAT Reg. No. 33AABCL1838R1Z6 and Service Tax but the same was not being accepted on the GST Portal.

Status: - The matter is pending. The status of the case was sent on 3.4.2019 to GSTN’s advocate.

8. 8094/2019-M/s Capshare Impex Pvt. Ltd. v. Assistant Commissioner & Ors

GSTIN/ Provisional id	State	Constitution of Business
32AAFCC8045D1Z1	Kerala	Private Limited Company

Issue: - The Petitioner received the error "processed with error" while filing TRAN-1.

Status: - GSTN is a party in this matter. Comments in the matter have been sent on 18.3.2019. The matter has been disposed off with the directions to follow ITGRC mechanism.

9. 786/2019-Naresh Kumar Agarwal v. GSTN & Ors

GSTIN/ Provisional id	State	Constitution of Business
20ABOPA7675C1ZY	Jharkhand	Proprietorship

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

Status: - GSTN is a party in this matter. Comments in the matter have been sent on 19.3.2019. The matter is pending. The next date of hearing has not been updated on the website.

10. 3242/2019-Ritzy Chemicals v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
25AADCR5994C1Z9	Gujarat	Private Limited Company

Issue: - The Petitioner received the error "processed with error" thereafter the Petitioner tried to add his central excise and service tax registration through non-core amendment. The details were saved however, the petitioner could not authenticate non-core amendment through digital signature.

Status: - GSTN is not a party in this matter. Comments to the Commissionerate have been sent vide email dated 20.03.2019.

11. 24291/2018-Capital Metaliks v. State of Haryana & Ors

GSTIN/ Provisional id	State	Constitution of Business
06AAECC1926C1Z7	Haryana	Public Limited Company

Issue: - The Petitioner has alleged non reflection of TRAN-1 credit in the ITC ledger even after successfully filing TRAN-1 with ARN AA0608170490446.

Status: - GSTN has not received a copy of the Writ Petition. The Grievance has been received from Petitioner's nodal officer. The matter has been disposed off vide order dated 18.09.2018.

12. CWP 24287/2018-Shri Kunj Bihari Industries v. State of Haryana & Anr.

GSTIN/ Provisional id	State	Constitution of Business
06ACUFS2966H1ZH	Haryana	Limited Liability Partnership

Issue: - The Petitioner has successfully filed TRAN-1 but the credit has not been reflected in his ledger.

Status: - GSTN has not received a copy of the Writ Petition. The same has been requested vide email dated 27.3.2019. The abovementioned details have been received from Petitioner's nodal officer.

13. 1637/2018-The Go Green Buildtech Pvt. Ltd. v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
09AAECT4921E1ZF	Uttar Pradesh	Private Limited Company

Issue: - The Petitioner tried to file TRAN-1 but he could not file the same. The Petitioner was logged out of the Portal automatically.

Status: - GSTN is a party in this matter. Comments were sent on 01.04.2019. The Court vide order dated 18.12.2018 has directed respondents to process TRAN-1 filed by the petitioner in accordance with law. The matter from the Petitioner's nodal officer was received on 26.3.2019.

14. Writ Tax 331/2019-M/s Chandra Tyres v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
09ACKPC7159E1ZJ	Uttar Pradesh	Proprietorship

Issue: - The details have been received from nodal officer of the Petitioner. The nodal officer has not provided any the technical issue faced by the Petitioner.

Status: - Copy of Writ Petition has not been received only copy of the order has been received. Email requesting for the Writ Petition has been sent on 2.4.2019.

15. 21564/2018-Navya Metals v. GSTC & Ors.

GSTIN/ Provisional id	State	Constitution of Business
19AACCK9328A1ZM	West Bengal	Private Limited Company

Issue: - The nodal has provided that after Login GST Portal Window was not opening and the GST Portal displayed the following messages.

- 1) GST portal is experience an abrupt surge in traffic. Hence, we are unable to service your request.
- 2) System error occurred. Please try sometime.
- 3) System seems to have encountered an error while processing your request. Please try after sometime.

The Petitioner has also provided screen-shots of all the above-mentioned errors. Screen shots provided by the Petitioner showed that the taxpayer has faced technical challenges in logging in the GST System (Screen Shots provided by the Petitioner as Annexure C & D). On the basis of Annexure-C and Annexure-D, it is inferred that the taxpayer has faced technical issues and therefore it is proposed that the Petitioner may be considered in the Category "Processed with Error".

Status: - GSTN has not received the Writ Petition in this matter. The abovementioned details have been received from Petitioner's nodal officer.

Category A 2: Cases where the taxpayer received the error Migration User - Got New Registration post TRAN-1 end date'

16. 940/2018-Earthcon v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
09AABCE5693F1ZG	Uttar Pradesh	Private Limited Company

Issue: - The Petitioner could not migrate on the GST Portal before the last date of filing TRAN-1. The Petitioner while trying to affix his DSC for migration received the error "error occurred"

As per GST Portal, the Petitioner could not migrate due to technical glitches of the GST Portal. The Petitioner activated his "Part A" and also completed Part B but could not migrate because of a validation error. This was a technical error.

Status: - GSTN is a party in this matter. The matter is pending. The next date of hearing has not been updated on the website. Status of the case was sent to the Commissionerate on 25.1.2019.

17. 41783/2018-Edayar Metals v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
32AEWPC1719A1Z0	Kerala	Proprietorship

Issue: - The Petitioner could not migrate and therefore could not file TRAN-1

Status: - The matter has been disposed off with the direction to follow ITGRC mechanism. GSTN is a party in this matter. Comments were sent on 20.12.2018.

Category B1: Cases where the taxpayer say they received error: 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.

18. WP [C] No.11911/2018-Kannankandy Fridge Centre v. GSTC & Ors.

GSTIN/ Provisional id	State	Constitution of Business
32AADFK0649L1ZE	Kerala	Partnership

Issue: - The Petitioner could not file TRAN-1 due to technical glitches. They approached their jurisdictional authority that they should be allowed to file TRAN-1 manually on 14.12.2017. Their request was rejected stating that there is no provision for manual filing of TRAN-1 on 13.03.2018. They tried to file TRAN-1 on 28.12.2017 as the last date was extended till 31.12.2017 as per GSTC website.

As per GST System logs the Petitioner has neither filed nor submitted TRAN-1. There are no logs for saving TRAN-1 details as well.

Status: - The matter has been disposed off with the direction to follow the ITGRC mechanism.

19. CWP No.15274/2018- filed by M/s Biogenetic Drugs Pvt, Ltd Baddi Vs UOI & others

GSTIN/ Provisional id	State	Constitution of Business
08AACCB3897K1Z7	Rajasthan	Private Limited Company

Issue: - The Petitioner has alleged that he tried to file TRAN-1 on 27.12.2017. He received the error "processed with error".

As per GST System logs the Petitioner neither submitted nor filed the form. There are no logs of save i.e. to save data on the GST Portal. The registration details of earlier taxes were also successfully added by the Petitioner on 29.6.2017.

Status: - The matter is pending before Rajasthan High Court. GSTN is party in this matter. The status of the case has already been apprised to the Commissionerate vide email dated 18.1.2019.

Further action by GSTN: - An email dated 6.3.2019 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 8.3.2019. No response was received from the Petitioner.

20. 2/2019-Yadu Sugar Limited v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
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09AAACY1082B1ZM	Uttar Pradesh	Public Limited Company
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Issue: - The Petitioner could not file TRAN-1. He states that he kept receiving an error message.

As per GST System logs the Petitioner neither submitted nor filed the form. There are no logs of save i.e. to save data on the GST Portal. The registration details of earlier taxes were also successfully added by the Petitioner on 29.6.2017.

Status: - The Writ Petition is pending. Next date of hearing has not been updated on the website. GSTN is a party. Status has been sent to the concerned Commissionerate on 22.1. 2019. The Court has directed that TRAN-1 of the Petitioner be processed manually.

Further action by GSTN: - An email dated 6.3.2019 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 8.3.2019. The Petitioner responded vide their email dated 7.3.2019. The Petitioner has provided screen shot of the GST Portal post 27.12.2017.

21. CWP 119/2019-Leather Linkers footwear Private Limited v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
09AAACL6746P1ZT	Uttar Pradesh	Private Limited Company

Issue: - The Petitioner tried to file TRAN-1 on the GST Portal. He kept getting the error "some upload records are in progress, kindly submit once it is processed".

As per GST System logs the Petitioner neither submitted nor filed the form. There are no logs of save i.e. to save data on the GST Portal. Non-core amendment was done by the Petitioner in 2017.

Status: - The matter is pending before Allahabad High Court. The next date of hearing is not listed. GSTN is a party in this matter. The status of the case has been informed to the Commissionerate on 1.2.2019.

Further action by GSTN: - An email dated 6.3.2019 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 8.3.2019. No response was received from the Petitioner.

22. Writ Tax No. 1143/2018 M/s Saraswati Brush Industries v. UOI

GSTIN/ Provisional id	State	Constitution of Business
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09AAZFS8657C1ZC	Uttar Pradesh	Partnership
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Issue: - The Petitioner claims that he was unable to upload its GST TRAN-1 online on 27.12.2017 due to technical glitch. Consequently, he approached the help desk of the GST portal. Prays that the credit amount be granted to him.

Status: - GSTN is party. The matter is pending before Allahabad High Court. Status of the cases was informed to the Commissionerate on 11.09.2018.

Further action by GSTN: - An email dated 6.3.2019 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 8.3.2019. No response was received from the Petitioner.

23. 5840/2018-VS International v. UOI & ors

GSTIN/ Provisional id	State	Constitution of Business
20AAMFV2912N1Z1	Jharkhand	Partnership

Issue: - The Petitioner received the error "processed with error"

As per GST System logs the Petitioner neither submitted nor filed the form. There are no logs of save i.e. to save data on the GST Portal. The registration details of earlier taxes were also successfully added by the Petitioner on 28.6.2017.

Status: - GSTN is a party. The matter is pending. The next date of hearing has not been updated on the website. The status was informed to the Commissionerate vide email dated 5.12.2018

Further action by GSTN: - An email dated 6.3.2019 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 8.3.2019. No response was received from the Petitioner.

24. 1544/2018-Allied agencies v. UOI

GSTIN/ Provisional id	State	Constitution of Business
09AADFA9434F1ZH	Uttar Pradesh	Partnership

Issue: - The Petitioner could not file TRAN-1 due to technical glitches.

Status: - The matter is pending. Next date of hearing has not been updated on the website. GSTN is a party in this matter. Status was informed to the Commissionerate on 12.12.2018.

Further action by GSTN: - An email dated 6.3.2019 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 8.3.2019. No response was received from the Petitioner.

25. 2169/2018-Jay Bee Industries v. UOI

GSTIN/ Provisional id	State	Constitution of Business
02AACFJ9239Q2ZW	Himachal Pradesh	Partnership

Issue: - The Petitioner could not save its TRAN-1 data on the GST Portal due to technical glitches.

Status: - The matter is pending. GSTN is a party in this matter. Status sent to the Commissionerate on 17.12.2018. Hon'ble High Court vide order dated 19.09.2018 directed the respondents to provisionally allow to upload the Tran-1 return by opening the window by whatever mode.

Further action by GSTN: - An email dated 6.3.2019 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 8.3.2019. The Petitioner responded to the said email on 08.03.2019. The Petitioner simply provided that in view of the directions of the Court, the GST Portal should be re-opened. None of the details asked for above were provided by the Petitioner.

26. 41337/2018-M/s Malika Veetil Agencies v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
32ACUPK4194P1ZS	Kerala	Partnership

Issue: - The Petitioner could not upload TRAN-1 details due to technical glitches

GSTN: - GSTN has not received the Writ Petition in this matter. Only copy of order was received from the Petitioner's nodal officer. GSTN is not a party in this matter. The matter has been disposed of with the direction to follow ITGRC process.

Further action by GSTN: - An email dated 6.3.2019 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 8.3.2019. The Petitioner responded vide email dated 08.03.2018. No screen-shots have been provided by the Petitioner. The Petitioner has stated that they were not able to log in to the GST Portal. They have further provided that they raised ticket number 201805082376562. As per the records of GST Help-desk, the abovementioned ticket was created on 08.05.2018 and was closed 08.05.2018. The issue raised in the ticket was as follows: -

“I did not file Tran 1 before the due date due to technical snag. I came to know from The Hindu Daily dated 3rd May that Bombay High Court had extended the time for filing Tran 1 up to 10th May 2018. Kindly enable web site access for filing the same.”

The following resolution was provided to the Petitioner: -

“This is in reference to your query related to inability to file TRAN-1 due to technical issues, we would suggest and request you to approach your Jurisdictional Tax Officers (Center/State) with the evidence of technical glitch/error. -The nodal officers designated by the Centre/ State will examine the matter. – After examination, the eligible cases will be referred to GSTN with requisite evidences by the Nodal Officer. –On receiving such cases, GSTN will diagnose and investigate and decide the fact of existence of technical issue at the GST portal. -Thereafter, GSTN will report the outcome of investigation to the IT Grievance Redressal Committee. -Committee (IT-GRC) will give their final directions on further action to be taken on such cases. In case, you still face the same issue, please feel free to contact our helpdesk number (0120-4888999) or use link <https://selfservice.gstsystem.in/> to log a ticket.”

27. 238/2019-Vishvakarma Papers and Boards Ltd. v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
05AACCV8073F1ZA	Uttarakhand	Private Limited Company

Issue: - The Petitioner made several attempts to upload FORM GST TRAN-1 on the GST Portal. They could not upload the details due to technical glitches.

Status: -GSTN is a party in this matter. The matter is pending. The next date of hearing is 10.4.2019. The status has been sent to the Commissionerate on 15.2.2019.

Further action by GSTN: - An email dated 6.3.2019 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 8.3.2019. No response was received from the Petitioner.

28. 6584/2018-Samdani Automobiles Pvt. Ltd. v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
08AALCS0918H1Z8	Rajasthan	Private Limited Company

Issue: - The Petitioner could not file TRAN-1 due to technical glitches.

Status: - Copy of Writ Petition has not been received only copy of the order has been received. The nodal officer has been requested for a copy of the Writ Petition vide email dated 20.2.2019.

Further action by GSTN: - An email dated 12.3.2019 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 14.3.2019. No response was received from the Petitioner.

29. 20714/2018-Rays Power Experts Pvt. Ltd. v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
08AAFRCR1929K1Z3	Rajasthan	Private Limited Company

Issue: - The Petitioner could not submit the TRAN-1 within due time because of electronic disturbance on GST Portal, the Petitioner tried on 27.12.2017/28.12.2017 but it was not accepted as mentioned "due date over" on GST site.

Status: - High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually. GSTN is not a party in this matter. GSTN has received this case from Petitioner's nodal officer.

Further action by GSTN: - An email dated 12.3.2019 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 14.3.2019. No response was received from the Petitioner.

30. CWP 4842/2019-M/S Three Star Electric Motors v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
03AACFT7741B1ZL	Punjab	Partnership

Issue: - The Petitioner could not file TRAN-1 due to technical glitches.

Status: - GSTN is not a party in this matter. The Writ Petition was received from GST Council Secretariat. Status of the case was informed to the GST Council Secretariat vide email dated 5.3.2019.

Further action by GSTN: - An email dated 12.3.2019 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 14.3.2019. No response was received from the Petitioner.

31. 4648/2019-M/S Ajay Hardware Industries Pvt. Ltd. v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
06AAACA8141P1ZH	Haryana	Private Limited Company

Issue: - The Petitioner could not file TRAN-1 due to technical glitches.

Status: - GSTN is not a party in this matter. The Writ Petition was received from GST Council Secretariat. Status of the case was informed to the GST Council Secretariat vide email dated 5.3.2019.

Further action by GSTN: - An email dated 12.3.2019 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 14.3.2019. No response was received from the Petitioner.

32. 6583/2018-M/S RJS Real Tech Company VS Union of India & Ors

GSTIN/ Provisional id	State	Constitution of Business
08AAPFR7080L1ZF	Rajasthan	Partnership

Issue: - The Petitioner faced technical glitches while filing TRAN-1 but did not take a screen shot of the error.

Status: - GSTN has not received the Writ Petition. The case has been received from Petitioner's nodal officer. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.

Further action by GSTN: - An email dated 12.3.2019 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 14.3.2019. No response was received from the Petitioner.

33. WP 23685/2018-Sindhura Paper Pvt. Ltd, Marampalli,

GSTIN/ Provisional id	State	Constitution of Business
37AAMCS2873A1ZA	Telangana	Private Limited Company

Issue: - The Petitioner could not claim ITC because the Portal was closed.

Status: - GSTN has not received the Writ Petition. The abovementioned details have been received from Petitioner's nodal officer.

Further action by GSTN: - An email dated 14.3.2019 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 16.3.2019. No response was received from the Petitioner.

34. 4315/2019-M/s Moothedan Overseas v. Assistant Commissioner & Ors

GSTIN/ Provisional id	State	Constitution of Business
32AARFM1368A1ZJ	Kerala	Partnership

Issue: - The Petitioner was unable to upload details in TRAN-1 form due to technical glitches

Status: - GSTN is a party in this matter. The matter is pending. Next date of hearing is not known since the matter is listed in the cause list one day prior to the actual listing. Instructions in the matter have been sent vide email dated 6.3.2019.

Further action by GSTN: - An email dated 14.3.2019 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 16.3.2019. No response was received from the Petitioner.

35. 6660/2019-Sabu Thomas v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
32AATPT0931G1ZM	Kerala	Proprietorship

Issue: - The Petitioner could not file TRAN-1 due to technical glitches. Further in Exhibit P3 the Petitioner has admitted that despite repeated attempts, the Petitioner was not able to file declarations in Form TRAN-1 on **31.12.2017**. The GST Portal allowed filing of TRAN-1 till the date provided in Order No. 10/2017-GST dated 15.11.2017. The abovementioned order extended the period for submitting the declaration in form GST TRAN-1 till 27th December, 2017.

Status: - GSTN is a party in this matter. Comments in this matter were sent on 7.3.2019. The matter is pending. The next date of hearing is not known since the matter is listed in the cause list one day prior to the actual listing.

Further action by GSTN: - An email dated 15.3.2019 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 18.3.2019. No response was received from the Petitioner.

36. ___/2019-Vishnu Iron Corporation v. UOI & ors.

GSTIN/ Provisional id	State	Constitution of Business
09ALDPM1549A1ZF	Uttar Pradesh	Proprietorship

Issue: - The Petitioner could not file TRAN-1 due to technical glitches. The Petitioner received error in uploading the details

Status: - GSTN is a party in this matter. Instructions in this matter have been sent on 08.03.2019. The next date of hearing has not been updated on the court's website.

Further action by GSTN: - An email dated 15.3.2019 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 18.3.2019. No response was received from the Petitioner.

37. 26302/2018-M/s Futuristic Metal Trading Pvt. Ltd v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
03AABCF2485N1ZI	Punjab	Private Limited Company

Issue: - The Petitioners data could not be uploaded and saved due to technical glitches.

Status: - GSTN is not a party. GSTN has not received the Writ Petition. The case has been received through nodal officer of Petitioner. The matter has been disposed off vide order dated 11.10.2018. The court has recorded the submission of the Respondents that Notification No. 48 dated 10.09.2018 gives power to the Commissioner for extension of time for submission of declaration form GST TRAN-1 upto March 31, 2019. The Power can be exercised by the Commissioner on the recommendation of council. He further submitted that is case petitioner represents to the council, his grievance shall be redressed by the competent authority affording him an opportunity of hearing upto 30.11.2018.

Further action by GSTN: - An email dated 20.3.2019 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 23.3.2019. No response was received from the Petitioner.

38. 844/2018-M/s India Mill Supply Co v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
09AAYPK9313L1ZU	Uttar Pradesh	Proprietorship

Issue: - the petitioner tried to file its Form TRAN-1 on GST portal on 27.12.2017 but it was not accepted by the portal due to technical glitch which continued throughout the day.

Status: - The Writ Petition was received by GSTN directly from the Petitioner on 26.3.2019. The court has directed vide order dated 25.5.2018 has directed that It shall be open to the petitioner to the file his GST TRANS-1 manually and respondents are directed to process the manual TRAN 1 filled by the petitioner in accordance with law.

Further action by GSTN: - An email dated 20.3.2019 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 23.3.2019.

The Petitioner responded to the said email vide email dated 25.03.2019. The petitioner stated that he tried to file its Form TRAN-1 on GST portal on 27.12.2017 but it was not accepted by the portal due to technical glitch which continued throughout the day. The site of the portal could not be opened though the petitioner tried its best to file the TRAN-1 therefore Excise duty of Rs. 4, 48,148-00 paid till 30.6.2017 did not reflect on petitioner's ledger account. That after the date 27.12.2017, the petitioner has not been able to file the said Form as the GST site was showing that "the filing of declaration in TRAN-1 is not available now as the last date is over. No screen-shot of the error has been provided by the Petitioner.

The Petitioner also raised GA0911180016655 on .29/11/18. Such issues are not handled by GSTN since the issues raised on <https://services.gst.gov.in/services/grievance> are not technical issues. For addressing technical issues, GSTN has provided a separate technical helpdesk, for redressing technical problems and grievances of the taxpayers. The taxpayers can raise technical issues faced by them through call at 0120-4888999 or they can raise their issue on Grievance Redressal Portal (<https://selfservice.gstsystem.in/>). The help-desk associates are regularly trained in aspects of law and technology. There is also an internal escalation matrix for resolution of problems. The functioning of help-desk is regularly monitored by GSTN.

39. 1988/2019-Sundaram Mahadeo Autoworld Pvt. Ltd. v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
18AAVCS8146F1ZP	Assam	Private Limited Company

Issue: - Petitioner was not able to file TRAN-1 due to technical glitches. The Petitioner's nodal officer has also not recommended the case of the Petitioner for filing TRAN-1 as the Petitioner could not submit any evidence of their bonafide attempt to file TRAN-1 before 27.12.2017. Therefore, no email was sent to the Petitioner in view of the recommendation of the nodal officer and technical investigation by GSTN.

Status: - GSTN is a party in this matter. The status of the case was apprised to Petitioner's nodal officer on 1.4.2019.

40. Bathinda Rice Mills

GSTIN/ Provisional id	State	Constitution of Business
03AAGPN7708J2ZL	Punjab	Proprietorship

Issue: - The Petitioner were unable to file TRAN-1.

Status: - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

Further action by GSTN: - An email dated 02.04.2019 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 04.04.2019. No response was received from the Petitioner.

41. WP (C) No.32752 of 2018- Pittappillil Agencies v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
32AADFP6144R1ZV	Kerala	Partnership

Issue: - The Petitioner could not file Tran-1 as the site was hanging and was showing errors while uploading/submitted the form.

Status: -The matter has been disposed off on 08/10/2018, with the direction that "So, in this case also, the petitioner may apply to the additional fifth respondent, the Nodal Officer. The petitioner applying, the Nodal Officer will look into the issue and facilitate the petitioner's uploading FORM GST TRAN-1, without reference to the time-frame. Ordered so. I may also observe that if the petitioner applies within two weeks after receiving this judgment, the Nodal Officer will consider and take steps within a week thereafter. If the uploading of FORM GST TRAN-1 is not possible for reasons not attributable to the petitioner, the authority will also enable it to take credit of the input tax available at the time of migration. With these directions, I dispose of the Writ Petition."

GSTN has not received a copy of the Writ Petition. The abovementioned details have been received from Petitioner's nodal officer.

Further action by GSTN: - An email dated 02.04.2019 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 04.04.2019. No response was received from the Petitioner.

42. LRN Auto Agencies Pvt. Ltd.

GSTIN/ Provisional id	State	Constitution of Business
33AABCL0394E1ZW	Tamil Nadu	Private Limited

Issue: - Petitioner could not file TRAN-1 within due date due to internal problems in their organization.

Status: - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer. This case has also been forwarded by the Commissionerate to GST Council Secretariat in accordance with 32nd GSTC meeting.

Further action by GSTN: - An email dated 02.04.2019 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 04.04.2019. No response was received from the Petitioner.

43. W.P. No. 17836 to 17838 /2018-Arumugam Chidambaram Vasanthakumaran v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
33AEJPV8291F1Z1	Tamil Nadu	Proprietorship

Issue: - The Petitioner could not file Tran-1 as they faced severe broadband network problem and they also tried with mobile data but were unable to file it.

Status: - The Hon'ble High Court of Madras vide Order dt.13.08.2018 directed the petitioner to submit their applications in accordance with paragraph 8 of Circular No.39/13/2018 dt.03.04.2018. GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

Further action by GSTN: - An email dated 02.04.2019 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 04.04.2019. The Petitioner responded to the said email vide his email dated 04.04.2019. The Petitioner provided that while filing TRAN – 1 they entered all the data into the TRAN-1 and tried to upload the same on the portal, the saving process went on for a while and finally it stood silent without leaving any message that it has been successfully filed or not , at that time they faced severe broadband problem in their area, then they tried to file the same by using their mobile data, and entered the data and the saving process went on and finally they received a message that your request cannot be processed. Nearly for the past 2 years they are facing severe bsnl boradband problem in their area.

44. Shree Bhagwan Gupta

GSTIN/ Provisional id	State	Constitution of Business
09AGYPG7653F1ZS	Uttar Pradesh	Proprietorship

Issue: - The Petitioner could not file TRAN-1 due to technical glitches.

Status: - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

Further action by GSTN: - An email dated 02.04.2019 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 04.04.2019. No response was received from the Petitioner.

45. Sri Chakra Motors

GSTIN/ Provisional id	State	Constitution of Business
37ACYFS4654E1ZH	Andhra Pradesh	Partnership

Issue: -The Petitioner received an error while filing TRAN-1.

Status: - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

Further action by GSTN: - An email dated 02.04.2019 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 04.04.2019. No response was received from the Petitioner.

46. WP(C) No. 5032/2018 filed by A.F.Babu v. GSTC & Ors.

GSTIN/ Provisional id	State	Constitution of Business
32AKYPB0193R1ZL	Kerala	Proprietorship

Issue: - The Petitioner tried to file TRAN-1 return between 20/12/2017 and 25/12/2017, but could not submit the return as GST Portal was down. Again, they tried to file the return on 30/12/2017 and the system was showing the message that the due date of filing was over. They have submitted that as per the press release dated 10/11/2017 the last date of filing TRAN-1 was extended up to 31/12/2017. These details have been reported by the Petitioner's nodal officer.

The Petitioner in the Writ Petition has stated that, **on 29.12.2017** when the petitioner tried to upload his declaration the access was denied for the reason that time period is over. The petitioner has made several requests to the respondents allow him to submit declaration. It was informed that the last date of submitting TRAN-1 form was 27.12.2017 as per the recommendations of the 23rd meeting of 1st respondent council.

Status: - The Court vide order dated 11/07/2018, has directed that "Not only the petitioner but also many other people faced this technical glitch and approached this Court. Both the learned counsel submits that this Court on earlier occasions permitted the petitioners to apply to the Nodal Officer for the issue resolution. So, in this case also, the petitioner may apply to the Nodal Officer. The petitioner applying, the Nodal Officer will look into the issue and facilitate the petitioner's uploading FORM GST TRAN-1 without reference to the time frame. Ordered so. To set a time frame, I may also observe that if the petitioner applies within two weeks after receiving this judgment, the Nodal Officer will consider and take steps within a week thereafter. If the uploading of FORM GST TRAN-1 is not possible for reasons not attributable to the petitioner, the authority will also enable him to take credit of the input tax available at the time of migration. With these directions I dispose of the Writ Petition."

GSTN is not a party in this matter. Comments were sent in this matter on 23.2.2018.

Further action by GSTN: - An email dated 02.04.2019 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 04.04.2019. No response was received from the Petitioner.

47. Writ Tax No. 987/2017-Thames Steels Private Limited v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
09AACCT1212A1Z3	Uttar Pradesh	Private Limited Company

Issue: - The TRANS 1 form was tried to be uploaded on portal on 27.12.2018, but could not be submitted.

Status: - Copy of the Writ Petition has not been received by GSTN.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. The Petitioner responded vide email dated 6.5.2019 & 08.05.2019. The Petitioner has provided screen shot of the GST Portal post the last date of filing displaying the message that the filing date of TRAN-1 is not available now as the due date is over. Further the Petitioner has provided that the Petitioner tried to upload TRAN 1 form on 27.12.2017 but the same could not be submitted. The Petitioner has further provided that they were constantly trying to upload TRAN -1 form. The same was saved on system and they made many calls to help desk. They were informed that they should wait for some time and problem would be sorted out. Even after the due date of filing of TRANS -1 forms, it was informed that TRANS -1 filing would commence shortly. There was wide spread problem faced in filing TRAN-1 form and matter was reported widely in print media and social networks. They have raised GA0903180011975 on 13.03.2018, GA090418005166 on 5.04.2018 and GA09011900069Y on 13.01.2019. They have also raised the issue with various authorities for resolution.

As per logs the Petitioner has neither submitted nor filed the form. There are no logs of save as well. Such issues are not handled by GSTN since the issues raised on <https://services.gst.gov.in/services/grievance> are not technical issues. For addressing technical issues, GSTN has provided a separate technical helpdesk, for redressing technical problems and grievances of the taxpayers. The taxpayers can raise technical issues faced by them through call at 0120-4888999 or they can raise their issue on Grievance Redressal Portal (<https://selfservice.gstsystem.in/>). The help-desk associates are regularly trained in aspects of law and technology. There is also an internal escalation matrix for resolution of problems. The functioning of help-desk is regularly monitored by GSTN.

48. 8853/2019-A Geeri Pai v. UOI & ors

GSTIN/ Provisional id	State	Constitution of Business
32AAEFA8530D1Z0	Kerala	Partnership

Issue: - The Petitioner could not file TRAN-1 due to technical glitches

Status: - GSTN is a party in this matter. The matter has been disposed off with the direction to follow ITGRC mechanism. Comments were sent in this matter on 22.3.2019.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. No response was received from the Petitioner.

49. 1223/2018-Galvano India Pvt. Ltd. v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
09AABCG6532B1ZY	Uttar Pradesh	Private Limited Company

Issue: - The Petitioner could not file TRAN-1 till 27.12.2017.

Status: - GSTN is a party in this matter. Instruction has been issued to the Commissionerate vide e-mail dated 26.03.2019. The matter is pending before Allahabad High Court. The next date of hearing has not been listed on the Court's website.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. No response was received from the Petitioner.

50. 18532/2018-Tara Exports v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
33AAGFT5226K1Z3	Tamil Nadu	Partnership

Issue: - Due to some technical errors before 31st December 2017 (due date of tran-1) the taxpayer could not complete the migration process.

Status: - GSTN has not received the Writ Petition. The abovementioned details have been received from Petitioner's nodal officer.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. No response was received from the Petitioner.

51. 221/2019-Anil Kumar & Sons v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
09AAHA6299M1ZS	Uttar Pradesh	Proprietorship

Issue: - The Portal was not responding when the Petitioner tried to file TRAN-1. No screen-shots have been taken by the Petitioner.

Status: - GSTN has not received a copy of the Writ Petition. GSTN is a party in this matter. The abovementioned details have been received from Petitioner's nodal officer.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. The Petitioner responded vide email dated 08.05.2019. The Petitioner has stated that when we they tried to fill the TRAN-1 details online on the portal and tried to save the information, they were logged out. After logging in again the details were not saved on the GST Portal. Since no error message was shown and the Portal, they were logged out in their every attempt to save the entered details in TRAN-1, so no screen shot was available/taken. The Petitioner were under the impression that it might be server problem and will be resolved automatically. They sent an email to GSTC secretariat on their mail id gstc.secretariat@gov.in on 12th Nov. 2018.

52. 8413/2019-Chingily Cement Works v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
32AAGFC4643M1ZF	Kerala	Partnership

Issue: - The Petitioner could not upload TRAN-1 due to technical glitches.

Status: - GSTN has not received a copy of the Writ Petition. The abovementioned details have been received from the Petitioner's nodal officer. GSTN is a party in this matter. The matter has been disposed off with the direction to follow ITGRC mechanism.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. No response was received from the Petitioner.

53. 2013/2019-G.D. Motors v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
18AAJFG8532C1ZF	Assam	Partnership

Issue: - The Petitioner could not file TRAN-1 due to technical glitches.

Status: - The court vide order dated 27.3.2019 has disposed off the matter. The court has held as follows: -

"On perusal of the pleadings and documents on record, this court is of the view that the case of the Petitioner should be considered to enable him to submit declaration in GST TRAN-1. However, in view of the requirement of having the case of the petitioner recommended by the Council, as reflected in Order No. 01/2019-GST dated 31.1.2019, a direction is issued to the respondent no. 2 (Commissioner, CGST, Guwahati) & 3 (GSTC) to accept/entertain the declaration to be filed by the petitioner in TRAN-1 electronically on the portal line, subject to the condition that the same is done on or before 31.3.2019."

GSTN is a party in this matter. No comments were issued since the matter was already disposed off when GSTN was informed of this matter.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. The Petitioner responded to the same vide email dated 08.05.2019. The Petitioner provided that they could not file TRAN-1 due to technical glitches. They raised the ticket number **201810314139666** (As per helpdesk database the ticket was created on 31.10.2018). As per the information submitted by the Petitioner. The Petitioner reported that they were unable to file TRAN-1. The ticket was closed on 3.11.2018 requesting the Petitioner to follow Circular No. 39/13/2018 dated 3.4.2018.

54. 352/2019-M/s Sukh Suvridha Enterprises v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
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08BSUPS7747B1Z1	Rajasthan	Proprietorship
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Issue: - Writ Petition in this matter has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 4.4.2019. The abovementioned details have been sent by Petitioner's nodal officer. The Nodal Officer has also not provided any issue. The nodal officer has only provided manual filing of TRAN-1 has been allowed to the dealer by Rajasthan HC.

Status: -The matter is pending the court has directed the respondents to provisionally entertain GST TRAN-1 and other returns of the Petitioner either by way of opening the portal or manually.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. No response was received from the Petitioner.

55. 17489/2019-M/s Pyramid Abrasives v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
08AABCP0501B1ZA	Rajasthan	Private Limited Company

Issue: - Writ Petition in this matter has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 4.4.2019. The abovementioned details have been sent by Petitioner's nodal officer. The Nodal Officer has also not provided any issue. The Nodal officer has simply recommended that the Petitioner should be allowed to file TRAN-1 in view of the order of the High Court.

Status: - The matter is pending the court has directed the respondents to provisionally entertain GST TRAN-1 and other returns of the Petitioner either by way of opening the portal or manually.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. The Petitioner responded to the said email vide their email dated 08.05.2019. The Petitioner has stated that the Petitioner could not conceive the idea of capturing the screen-shot in respect of online glitches on the GST portal as in view of previous extensions granted by the GST Council, the Company had a bona-fide belief that in an eventuality of the Form TRAN-1 not being uploaded by the due date, another extension/ opportunity would certainly be granted in the near future. Also, by no stretch of imagination, the he could anticipate that capturing of screen-shot would become so imperative that in its absence, GST department would deem the applicant to have never attempted for filing the Form TRAN-1. In other words, a fictitious

claim for carry forward of credit to the GST regime even when no single attempt on or before the due date of filing the said Form is being alleged on part of the Petitioner. Accordingly, on 28.12.2017, Petitioner tried to file the Form TRAN-1, however, to the utter shock and dismay of the Petitioner, GST portal showed an error displaying the message "over due date". Therefore, Petitioner had to take the recourse of filing the Writ Petition before the court for availing the CENVAT credit.

56. 1218/2018-Deepak Hardware v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
09AETPG8143H1Z2	Uttar Pradesh	Proprietorship

Issue: - In the Writ Petition, the Petitioner has alleged that he was unable to file TRAN-1 on account of technical glitch. The Petitioner's nodal officer has also forwarded his representation in accordance with Circular No. 39/13/2018 dated 3.4.2018. The Petitioner's nodal officer has provided that the taxpayer attempted TRAN-1 filing on 27.12.2017 however a message was displayed on the GST Portal that the time limit for filing TRAN-1 has been extended to 31.12.2017. Due to this the Petitioner did not file TRAN-1 with a reason to attain complete information. The Petitioner thereafter tried filing TRAN-1 on 28.12.2017.

Status: - GSTN is a party in this matter. Incorrect GSTIN was mentioned in the Writ Petition. The correct GSTIN has been received on 4.4.2019. The matter is pending. The next date of hearing has not been listed. Comments were sent on 15.1.2019.

Further investigation by GSTN: - An email dated 6.5.2019 was sent to the Petitioner requesting for the following information: -

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

The Petitioner was requested to provide the details by 8.5.2019. No response was received from the Petitioner.

57. 17337/2019-Mahalaxmi Motor Company v. UOI

GSTIN/ Provisional id	State	Constitution of Business
08ALFPB4382E1ZD	Rajasthan	Proprietorship

Issue: - Petitioner could not file TRAN-1 due to technical glitches.

Status: - GSTN has not received the Writ Petition in this matter. A copy of the Writ Petition has been requested for vide email dated 4.4.2019. The abovementioned details have been received from Petitioner's nodal officer. The Court has directed the respondents to provisionally allow filing of TRAN-1 by either opening the Portal or manually.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. No response was received from the Petitioner.

B Category 2: Tran-1 Fresh/Revision Attempted with No error or No valid error reported

58. WP(C) 27584/2018-Selfridges v. UOI

GSTIN/ Provisional id	State	Constitution of Business
32AAICS1550Q1Z3	Kerala	Private Limited Company

Issue: - The Petitioner could not file TRAN-1 because he migrated on 05.06.2018.

As per GST System's database the Petitioner's application for registration was approved on 01.07.2017. Further, the Petitioner has filed GSTR 3B for July 2017 on 01.09.2017. Therefore, the Petitioner's allegation that he migrated on 05.06.2018 is incorrect.

Status: GSTN is not a party in the matter. Writ petition has been disposed of vide order dated 14.08.2018. High court directed the petitioner to apply within two weeks after receiving the judgment to nodal officer, the Nodal Officer will consider and take steps within a week thereafter. If the uploading of FORM GST TRAN-1 is not possible for reasons not attributable to the petitioner, the authority will also enable it to take credit of the input tax available at the time of its migration.

Action by GSTN: - An email dated 06.03.2019 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.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.03.2019. However, no response has received from the Petitioner.

59. 1961/2019-Biju M v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
32ALEPB1865H1ZJ	Kerala	Proprietorship

Issue: - When the Petitioner tried to file TRAN-1 his screen would remain stuck and he received error messages. Exact error message has not been provided in the Writ Petition.

Status: - GSTN is a party. The matter has been disposed of with the direction to follow ITGRC mechanism.

Further Action by GSTN: - An email dated 06.03.2019 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.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.03.2019. However, no response has received from the Petitioner.

60. 9675/2018-M/s Taiyab Motors v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
08AABFT2688Q1ZD	Rajasthan	Partnership

Issue: - TRAN-1 was saved but could not be submitted due to technical glitches. The Court has directed that TRAN-1 should be provisionally be allowed by way of opening the Portal or manually.

Status: - The Writ Petition has not been received by GSTN. The details were provided by the Petitioner's nodal officer to GSTN.

Further Action by GSTN: - An email dated 06.03.2019 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.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.03.2019. However, no response has received from the Petitioner.

61. 1091/2018-Surbhi Motors v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
08AFEPG4791H1ZB	Rajasthan	Proprietorship

Issue: - TRAN-1 was saved but could not be submitted due to technical glitches. The Court has directed that TRAN-1 should be provisionally be allowed by way of opening the Portal or manually

Status: - The Writ Petition has not been received by GSTN. The details were provided by the Petitioner's nodal officer to GSTN.

Further Action by GSTN: - An email dated 06.03.2019 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.

- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.03.2019. However, no response has received from the Petitioner.

62. M/s. Srinivasa Fertilizers and General Goods, Tadepalligudem

GSTIN/ Provisional id	State	Constitution of Business
37AAOFS8487M1ZZ	Telangana	Partnership

Issue: - The Petitioner could not carry forward the transitional credit he was entitled to.

As per GST System logs the Petitioner tried to save the data. The same was not processed due to a valid error (i.e. Registration no. 37AAOFS8487N1ZZ is invalid.). This was a wrong way of claiming credit. The Petitioner was trying to claim ITC on his/her own GSTIN.

Status: - The Writ Petition has not been received by GSTN. The abovementioned details have been sent by Petitioner's nodal officer.

Further Action by GSTN: - An email dated 14.03.2019 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.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 16.03.2019. The Petitioner responded to the said email vide email dated 15.3.2019. The Petitioner provided that on 27th of December 2017 they logged in to GST portal for filing of TRAN-1. They have the tax for credit carried forward in column 5(a),5(b),5(c) which was arrived through Monthly VAT Return of Amount Rs.1,33,77,654.00/- and they entered the data for the next column of 7(a),7(b),7(c),7(d) which the details of Central Excise duty on stocks. They tried to submit the return however server did not respond. They tried to file many times on the day. From the next day, they saw the information of 7(a) table and they did not receive any Credit on that in the Electronic Credit Ledger. The Petitioner has provided proofs of their log in. However, no screen shot of technical error they faced in the GST Portal has been provided.

63. Writ Tax No. 227 of 2019 filed by M/s Continental Milkose India Pvt. Ltd.vs UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
09AABCC2300B1ZK	Uttar Pradesh	Public Limited Company

Issue: - The Petitioner had uploaded data in offline utility in column no. 6 of TRAN-1. The Petitioner was unable to submit and upload data on the Portal due to error "some uploaded records are in progress. Kindly submit once it is processed" till midnight of 27.12.2017. As per GST System logs the Petitioner tried to file TRAN-1. It was not processed due to error for invalid registration (registration numbers AABCC2300BXM001 and 9466100252). Both the registrations were added before 27.12.2017 but filing was not initiated by the Petitioner.

Status: - GSTN is a party in this matter. Comments were sent on 07.03.2019. The next date of hearing in this matter is 26.3.2019.

Further action by GSTN: - An email dated 15.3.2019 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 18.3.2019. No response was received from the Petitioner.

64. 5703/2019-M/s Satia Industries Ltd. Ludhiana v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
03AACCS7233A1ZZ	Punjab	Public Limited Company

Issue: - The Petitioner tried to revise incorrect details filled by him in TRAN-1. The Petitioner could not revise their TRAN-1.

Status: - GSTN is a party in this matter. Status of the case was sent to the Commissionerate on 12.3.2019.

Further action by GSTN: - An email dated 20.3.2019 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 23.3.2019. No response was received from the Petitioner.

65. Konduru Mohankumar (Sri Balaji Digital)

GSTIN/ Provisional id	State	Constitution of Business
37ABKPM1142J1ZM	Andhra Pradesh	Proprietorship

Issue: - The Petitioner received an error during filing of TRAN-1.

Status: - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

Further action by GSTN: - An email dated 02.04.2019 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 04.04.2019. No response was received from the Petitioner.

66. CWP 26531 of 2018- Mountain Valley Springs v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
06AADCM6630J1ZG	Haryana	Private Limited Company

Issue: - GSTN has not received a copy of the Writ Petition. The Grievance has been received from Petitioner's nodal officer.

Status: -The matter has been disposed off vide order dated 10.12.2018. The Petitioner has stated that there is no option on the GST Portal to upload TRAN-1 and TRAN-2.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. The Petitioner responded to the said email vide email dated 08.05.2019. The Petitioner has provided that in order to avail the transactional credit Form TRAN-1, they had filled and saved all the relevant information on GSTN and had a *bonafide* belief that such return was duly filed on the GST portal on 26 December 2017 i.e. before the due date of filing this return viz. 27 December 2017. The same is also evident from the fact that the invoices are still saved on the GST portal. However, in due course, while preparing for filing Form TRAN-2 on GST portal, they realized that status of Form TRAN-1 is shown as 'Not Filed'. It was also mentioned that 'Filing of Declaration in Form TRAN-1 is not available now as the due date is over'. Due to this they were not able to file our Form GST TRAN-2 on the GST portal. They have raised the following tickets on the GST portal

- a. SR 201805112389343 dated 11 May 2018
- b. SR 201805142393752 dated 14 May 2018
- c. SR 201805142393753 dated 14 May 2018

As per GST Helpdesk database, all three tickets have been closed. The issue reported in the tickets raised did not pertain to TRAN-1 but were related to amendment (in invoice and Place of Supply) in GSTR-1.

67. 6146/2019-Indo East Corporation v. GSTC & Ors.

GSTIN/ Provisional id	State	Constitution of Business
19AACCI2355R1Z0	West Bengal	Private Limited Company

Issue: - The Petitioner tried to upload GST TRAN-1 on 23.12.2017 but the said form could not be uploaded due to technical error. In Annexure P-2 the Petitioner has stated that the Chief account of their Company, who is well accustomed with technical knowhow of GST returns had to undergo a critical surgery and was on leave for 4 months. The Petitioner has further stated that as the date of submitting TRAN-1 was extended till December 2017, your petitioner did not submit it as they had not received form C for the periods 2015-16, 2016-17, 2017-18. Due to these reasons the petitioner could not file TRAN-1 within due date.

Status: - GSTN is a party in this matter. No comments have been sent since the Writ has been received directly from the Petitioner and details of commissionerate are not available. The matter is pending. The next date of hearing has not been listed.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. The Petitioner responded vide email dated 16.5.2019. The Petitioner has only provided the GA No. 1903180008129 lodged on www.gst.gov.in. Such issues are not handled by GSTN since the issues raised on <https://services.gst.gov.in/services/grievance> are not technical issues. For addressing technical issues, GSTN has provided a separate technical helpdesk, for redressing technical problems and grievances of the taxpayers. The taxpayers can raise technical issues faced by them through call at 0120-4888999 or they can raise their issue on Grievance Redressal Portal (<https://selfservice.gstsystem.in/>). The help-desk associates are regularly trained in aspects of law and technology. There is also an internal escalation matrix for resolution of problems. The functioning of help-desk is regularly monitored by GSTN.

68. W.P No.8566/2018 M/s Accurate Engineering v. Union of India and Ors.

GSTIN/ Provisional id	State	Constitution of Business
08ABJPA2803K1ZW	Rajasthan	Proprietorship

Issue: - In paragraph 4 of the Writ Petition the Petitioner has stated that he tried to carry forward the unavailed Credit of Excise Duty, CENVAT Credit, Service Tax and VAT by submitting declaration form GST TRAN-1 and system showed the status that time limit for filing TRAN-1 extended up to 31.12.2018. But due to technical error the required form GST TRAN-1 could not be uploaded. Petitioner's nodal officer has however stated that that the Petitioner tried to file TRAN-1 on 15.12.2017 and the GST Portal was getting stuck.

Status: - GSTN is not a party in this matter. Since no technical glitch was alleged in the Writ Petition, the Writ was forwarded to GSTC Secretariat vide email dated 14.3.2019. Thereafter the matter was received from the Petitioner's nodal officer wherein the Petitioner's nodal officer has reported that the Petitioner faced a technical glitch. Therefore, the matter was included for technical investigation as

well. The Court vide order dated 19.06.2018 has directed that the Petitioner should be allowed to file TRAN-1 by opening the Portal or manually.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. The Petitioner responded vide email dated 13.05.2019. The Petitioner has provided that they encountered a number of errors, like unable to login, GST number not being recognised, web portal hanging up. No screen shot of the technical errors has been provided by the Petitioner. The Petitioner has provided screen shot of the website of GST Council extending the date of TRAN-1 till 31.12.2017.

B Category-3: The taxpayer has successfully filed TRAN-1 and no technical errors has been found. Also, no issue was found while posting of credit in the electronic credit ledger.

69. 232/2019-Wellmed International Industries Pvt v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
09AAACW2264R1ZP	Uttar Pradesh	Private Limited Company

Issue: - The Petitioner received the error "processed with error" and therefore the credit claimed was not reflected in electronic credit ledger of the Petitioner.

As per GST System logs the Petitioner got valid error message on 26.08.2017 as his central excise registration No AAACW2264REM001 was not updated in his registration form. The error message that was shown to the Petitioner on his screen was: **Registration no. AAACW2264REM001 is invalid. Please provide a valid Registration no. under existing law (Central Excise and Service Tax).** After getting this error message, the taxpayer successfully updated the above-mentioned registration by doing non-core amendment on the same day and successfully filed TRAN1 on 26.08.2017. No technical glitches were found in the Petitioner's case.

Status: - GSTN is not a party in this matter. The Writ Petition was received directly from the CGSC in this matter on 25.2.2019. The Grievance of the Petitioner was received from Petitioner's nodal officer on 10.12.2018. The matter is pending. Comments in this matter were sent to GSTC Secretariat on 09.03.2019 and 26.03.2019.

70. 42531/2018-P.M. Abdul Hajee v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
32ABRPA3238Q1ZE	Kerala	Proprietorship

Issue: - The Petitioner could not file TRAN-1 on 27.12.2017 due to technical glitches. The Petitioner received the message unable to process.

Status: - The matter has been disposed of with the direction to follow ITGRC mechanism. GSTN is a party in this matter. Comments in the matter were sent on 21.1.2019.

Further Action by GSTN: - An email dated 06.03.2019 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.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.02.2019. The Petitioner responded to the email on 08.3.2019. The Petitioner has stated that initially they entered incorrect values. After realizing the error, they saved the correct values. After filing TRAN-1 they realized the correct values were not saved successfully. As per GST System logs the Petitioner first time opened the TRAN-1 form and filed the same on 22.9.2017. ITC ledger was updated. No error log has been captured. The Petitioner did not attempt revision.

71. 42348/2018-Coastal freeze Tech Sanitarries v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
32AADFC5777D1ZO	Kerala	Partnership

Issue: - The Petitioner could not file TRAN-1 on 27.12.2017 due to technical glitches. The Petitioner realized the not filed status of TRAN-1 on 28.12.2017

Status: - The matter has been disposed of with the direction to follow ITGRC mechanism. GSTN is a party in this matter.

Further Action by GSTN: - An email dated 06.03.2019 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.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.02.2019. The Petitioner responded to the email on 08.03.2019. The Petitioner has stated that initially they entered incorrect values. After realizing the error, they saved the correct values. After filing TRAN-1 they realized the correct values were not saved successfully. As per GST System logs the Petitioner first time opened the TRAN-1 form and filed the same on 22.9.2017. ITC ledger was updated. No error log has been captured. The Petitioner did not attempt revision.

72. 16106/2018-M/s Privi Organics India Ltd. v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
24AAOCA5466H1ZG	Gujarat	Public Limited Company

Issue: - In para 3.10 and 3.12 of writ petition, the petitioner has himself stated that due to some error/mistake on the part of petitioner, balance could not be carried forward in TRAN-1 within the time prescribed under the GST Act. However, in the order dated 15.10.2018, court has recorded that perhaps the Petitioners case would fall within the situation of the assessee being unable to file correct declaration due to technical glitches.

As per GST System logs the Petitioner has filed TRAN-1 twice.

Status: - GSTN is not a party in the Writ Petition. The status was informed to the Commissionerate on 1.2.2019. The matter is pending.

Further Action by GSTN: - An email dated 06.03.2019 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.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.03.2019. No response was received from the Petitioner.

73. 8476/2019-AKC World v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
09AAJHA9453Q2ZG	Uttar Pradesh	HUF

Issue: - The Petitioner could not file TRAN-1 due to technical glitches

Status: - The matter is pending. GSTN is a party in this matter. The court has directed that Petitioner's TRAN-1 form should be processed manually. GSTN has not received a copy of the Writ Petition. Only manual TRAN-1 form has been received.

Further Action by GSTN: - An email dated 06.02.2019 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.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.02.2019. The Petitioner responded to the said email on 08.03.2019. Petitioner has not provided any screen shot of technical glitch of the GST Portal. The Petitioner has stated that due to the improper working of the GST Portal,

Tran-1 Form submitted on 27.12.2017 was not processed properly and was displaying the message "submission in progress". Thereafter, they were only able to file it but due to technical error some bills uploaded were not processed as a result of which credit of Rs.55,60,967/- was not processed. They tried to revise the form but they were not able to revise it.

As per GST System logs, Petitioner filed TRAN-1 form on 27.12.2017. ITC ledger was also updated. Petitioner again reopened form and saved data. The same was processed. But revised TRAN-1 was not submitted. While revising TRAN-1 there was a system message related to duplicate entry which was valid system message and was not an error.

74. W.P. 3365/2018-M/s Polycab v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
27AAACP6474E1ZD	Maharashtra	Public Limited Company

Issue: - The petitioner's business consisted of two major business verticals i.e. wire and cable business and Erection and procurement and commissioning (EPC) business. The petitioner mentioned the details of its existing Excise, Service Tax Vat registration in the State of Maharashtra under the wire and cable business in part b of form GST REG-26 and thereby migrated the said registrations to GST regime. However, at the time of filing part b of form GST REG-26 the petitioner inadvertently did not mention the service tax Registration pertaining to the EPC business of the petitioner.

As per GST System logs the Petitioner has filed TRAN-1 twice.

Status: - GSTN is not a party in this matter. Status was sent to the Commissionerate on 21.12.2018.

Further Action by GSTN: - An email dated 06.02.2019 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.
- iv. Whether you faced any technical issues/errors while filing your application for Non-core amendment.

The Petitioner was requested to provide the abovementioned information by 08.02.2019. The Petitioner responded to the said email dated 24.3.2019. The Petitioner provided that at the time of migration to GST, the Service tax registration pertaining to the EPC business of the Company could not be migrated. As a consequence of this, the closing balance of CENVAT Credit of Rs. 1,40,70,755/- carried forward in the Service tax return was not transitioned to GST through Form GST TRAN-1.

The existing taxpayers were first required to fill Part A, on the basis of which a temporary reference number was to be created. Such reference number is thereafter used to fill Part B of Form GST REG-26 wherein the taxpayers are inter alia required to mention the details of the existing registrations in the State. While the Company mentioned the details of its existing registrations in the State of Maharashtra under the Wire and Cable business in Part B of Form GST REG-26, the details of Service tax registration pertaining to the EPC business could not be mentioned in Part-B. Therefore, the Service tax registration in relation to the EPC business remained un-migrated. Since the Service tax registration for the EPC business vertical was not migrated to GST regime, the Company could not claim the CENVAT Credit balance of Rs. 1,40,70,755/- as per the last ST-3 return pertaining to the EPC business. The Government

issued Notification No. 31/2018-Central Tax dated 06.08.2018 ('Notification 31/2018') whereby the facility for migration was opened up for such taxpayers who had filed Part A of Form REG-26 but could not complete registration under the GST regime by filing Part B of Form GST REG-26. The Company sought to claim that the benefit under the Notification 31/2018 and requested the Department to allow the transition of the closing balance of CENVAT Credit in relation to the EPC business. However, the said request of the Company was not accepted.

75. ___/2018 M/s Bharti Electronics v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
07ADYPA0556E1ZM	Delhi	Proprietorship

Issue: - Column 7(c) of TRAN-1 showing quantitative detail was not filed or system did not pick up. The details could not be uploaded due to system error or human error.

As per GST System logs the Petitioner has filed TRAN-1 twice. The ledger of the Petitioner has also been updated. There are no error logs for this case in the GST System logs.

Status: - GSTN is not a party in this matter. The Writ Petition was received from GST Council Secretariat. The status of the case was informed to the GST Council Secretariat on 06.03.2019.

Further action by GSTN: - An email dated 12.3.2019 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 14.3.2019. No response was received from the Petitioner.

76. 5394/2019-M/S Deep Steels v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
06ACGPK6253R1Z1	Haryana	Proprietorship

Issue: - The Petitioner could not save the data on the GST Portal properly due to technical glitches.

Status: - GSTN is a party in this matter. The Writ Petition was received from GST Council Secretariat on 1.3.2019. The status of the case was informed to the GST Council Secretariat on 5.3.2019. The matter is pending. The last date of hearing was 14.3.2019. The next date of hearing is not available on the website.

Further action by GSTN: - An email dated 12.3.2019 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 14.3.2019. No response was received from the Petitioner.

77. 5798/2019-Popular Auto Dealers v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
32AADCP6984G1Z8	Kerala	Private Limited Company

Issue: - The Petitioner was unable to revise TRAN-1 due to system error.

As per GST system logs the Petitioner has filed TRAN-1 twice.

Status: - The matter is pending. GSTN is a party in this matter. The instructions in this matter have been sent vide email dated 6.3.2019. The next date of hearing in this matter is not known since the matter is listed in the cause list one day prior to the actual listing.

Further action by GSTN: - An email dated 14.3.2019 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 16.3.2019. The Petitioner responded to the said email vide his email dated 15.3.2019. The Petitioner has provided that while uploading stock of Spares/Paints for availing credit of central tax, they mistakenly updated details under Table 7(D) of TRAN 1 instead of Table 7(B), so table 4 of TRAN 2 is not active due to wrong column selected for TRAN 1. They are receiving the following error message on the portal " Note: You have not declared anything in part 7B of table 7(a) of TRAN-1, so you are not permitted to fill any details in table 4 of TRAN-2."

The abovementioned error was a valid error that was displayed on GST Portal. Every registered person who was eligible to take credit in his/her Electronic Credit Ledger of eligible duties and taxes paid under earlier taxation laws in respect of inputs, in respect of which he is not in possession of invoice or any other documents evidencing payment of duty or tax, needed to declare such stock in Form GST TRAN - 1. Subsequently he was required to file Form GST TRAN – 2. The taxpayer was required to submit the transition Form GST TRAN - 2 to report the details of supplies made in GST Act in respect of stock of inputs not supported by duty paying invoices under existing laws declared in GST TRAN - 1. (refer Rule 117 of CGST Rules for details). An advisory **informing the taxpayer that** in case taxpayer has not declared anything in part 7B of table 7(a) of TRAN-1, the taxpayer will not be permitted to fill any details in Table 4 of TRAN-2 was also provided at https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN_-2.htm and <https://www.gst.gov.in/newsandupdates/read/168> dated 20.12.2017.

From the above it is clear that the tax payers claiming credit through TRAN 2 were required to furnish the details of such stock on appointed date in table 7B of TRAN 1.

Keeping in mind the legal provisions of GST law the system has been designed with the validation of not allowing a tax to claim credit through TRAN 2 if he had not furnished any stock details in the relevant table of TRAN 1. Therefore, there is no technical glitch alleged in the matter.

78. Kamal Enterprises (Kamal Enterprises)

GSTIN/ Provisional id	State	Constitution of Business
03AABFK2328N1ZH	Punjab	Partnership

Issue: - The Petitioner were unable to submit TRAN-1.

Status: - GSTN has not received a copy of the Writ Petition. The abovementioned details have been provided by Petitioner's nodal officer.

Further action by GSTN: - An email dated 02.04.2019 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 04.04.2019. No response was received from the Petitioner.

79. 9059/2018-A.B. Print Pack v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
07AAHPK6595K1Z3	Delhi	Proprietorship

Issue: - The abovementioned details have been received from Petitioner's nodal officer. The Court vide order dated 29.08.2018 has recorded that the Petitioner's grievance is that the credit of input tax in relation to capital goods has not been taken into account due to technical glitches of the GST Portal. Further, the court has recorded that TRAN-1 and credit on ITC on stock could not be claimed on account of errors i.e. negligence on part of the accountant as well as alleged technical glitches. The Court has directed the nodal officer to pass appropriate orders on the representation of the Petitioner.

Status: - GSTN is not a party in this matter. Writ Petition has also not been received by GSTN. The matter has been disposed off vide order dated 29.08.2018.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. The Petitioner responded vide email dated 09.05.2019. Input credit on capital goods under Tran-1 could not be claimed on account of errors

i.e. negligence on the part of the Accountant and input on the stock of goods under Trans-2 could not be claimed on account of technical glitches as per the attached screen shot.

Category B4: Cases where the taxpayer received the error ‘Incorrect declaration of stock. Problem in filing TRAN-2.’ There are no technical issues in saving/submitted or filing of TRAN1. The taxpayer is facing issues in filing TRAN-2.

80. 1858/2018-Steel Sagar v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
27AAAPP6544N1Z8	Maharashtra	Proprietorship

Issue: - The Petitioner did not have access to table 7b of TRAN-1 form. The Petitioner is unable to file TRAN-2 as well.

As per GST System logs, The Petitioner has filed TRAN-1 twice. To fill details in table 7a of TRAN-1, the taxpayer had to select table 7a and then click on add details. Upon clicking add details, the taxpayer was required to input details such as HSN, Unit, Quantity, value, eligible duties paid on such inputs, whether duty paid invoices are applicable and type of good. Part 7B of table 7a pertains to transactions where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4). In order to fill Part 7B of table 7a the taxpayer had to merely select “no” from the drop down while filling the column whether duty paid invoices are applicable. The process mentioned above was explained in detail on the GST Portal at https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN_-_1_Manual.htm. Apart from the user manual, FAQ’s and troubleshooting TRAN-1 issues were also made available to the taxpayers at

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission_of_Transition_Form_GST_TRAN_-_1.htm and https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting_TRAN-1_issues.htm respectively.

Status: - The matter has been disposed of. Mumbai High Court has directed that the Petitioner's case should be examined and the ITGRC mechanism should be completed latest by 31.1.2019. GSTN has not received the Writ Petition. The abovementioned details have been provided by Petitioner’s nodal officer. Since the details were received after the matter was disposed off therefore no comments were sent to the commissionerate in this matter.

81. 1870/2018-Namrata Electronics v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
27AENPM5068H1Z2	Maharashtra	Proprietorship

Issue: - The Petitioner did not have access to table 7b of TRAN-1 form. The Petitioner is unable to file TRAN-2 as well.

To fill details in table 7a of TRAN-1, the taxpayer had to select table 7a and then click on add details. Upon clicking add details, the taxpayer was required to input details such as HSN, Unit, Quantity, value, eligible duties paid on such inputs, whether duty paid invoices are applicable and type of good. Part 7B

of table 7a pertains to transactions where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4). In order to fill Part 7B of table 7a the taxpayer had to merely select “no” from the drop down while filling the column whether duty paid invoices are applicable. The process mentioned above was explained in detail on the GST Portal at https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN - 1_Manual.htm. Apart from the user manual, FAQ’s and troubleshooting TRAN-1 issues were also made available to the taxpayers at https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission_of_Transition_Form_GST_TRAN - 1.htm and https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting_TRAN-1_issues.htm respectively.

Status: - The matter has been disposed of. Mumbai High Court has directed that the Petitioner's case should be examined and the ITGRC mechanism should be completed latest by 31.1.2019. GSTN has not received the Writ Petition. The abovementioned details have been provided by Petitioner’s nodal officer. Since the details were received after the matter was disposed off therefore no comments were sent to the Commissionerate in this matter.

82. CWP 13512/2018-Amar Electronics v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
03AABFA5972A1Z2	Punjab	Partnership

Issue: - The Petitioner could not fill details in column 7(b) due to which the Petitioner is also not able to fill TRAN-2 to claim CGST credit.

To fill details in table 7a of TRAN-1, the taxpayer had to select table 7a and then click on add details. Upon clicking add details, the taxpayer was required to input details such as HSN, Unit, Quantity, value, eligible duties paid on such inputs, whether duty paid invoices are applicable and type of good. Part 7B of table 7a pertains to transactions where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4). In order to fill Part 7B of table 7a the taxpayer had to merely select “no” from the drop down while filling the column whether duty paid invoices are applicable. The process mentioned above was explained in detail on the GST Portal at https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN - 1_Manual.htm. Apart from the user manual, FAQ’s and troubleshooting TRAN-1 issues were also made available to the taxpayers at https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission_of_Transition_Form_GST_TRAN - 1.htm and https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting_TRAN-1_issues.htm respectively.

Status: - GSTN has not received a copy of the Writ Petition. The abovementioned details have been sent by Petitioner’s nodal officer. The matter has been disposed of with the direction to follow ITGRC mechanism in a time bound manner. The ITGRC shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. The petitioners shall be entitled to lead any evidence to substantiate their claim before

the concerned authority. Since the details were received after the matter was disposed off therefore no comments were sent to the Commissionerate in this matter.

83. 1863/2018-M/s J.P. Electronic Devices Pvt. Ltd.

GSTIN/ Provisional id	State	Constitution of Business
27AABCJ2102L1ZU	Maharashtra	Private Limited Company

Issue: - Part 7B of Table 7(a) was not reflected on the portal so the details were filed in 7(b), due to electronic trail, and when they view Tran-I, part 7A and 7B of Table 7(a) are not reflecting in form TRAN-1. They are unable to file TRAN-2, as the error coming that you have not declared anything in table 7(d) of TRAN-I so not permitted to fill any details in table 5 of TRAN-2 and in table 7(a) they had entered the data which is reflecting also still while filling details in TRAN-2, it is showing you have not declared anything in part 7B of Table 7(a) of TRAN-I, so you are not permitted to fill any details in table 4 of TRAN-2.

As per GST System logs the Petitioner has filed Tran-1. No error has been captured in error logs.

To fill details in table 7a of TRAN-1, the taxpayer had to select table 7a and then click on add details. Upon clicking add details, the taxpayer was required to input details such as HSN, Unit, Quantity, value, eligible duties paid on such inputs, whether duty paid invoices are applicable and type of good. Part 7B of table 7a pertains to transactions where duty paid invoices are not available (Applicable only for person other than manufacturer or service provider) – Credit in terms of Rule 117 (4). In order to fill Part 7B of table 7a the taxpayer had to merely select “no” from the drop down while filling the column whether duty paid invoices are applicable. The process mentioned above was explained in detail on the GST Portal at https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN_-_1_Manual.htm. Apart from the user manual, FAQ’s and troubleshooting TRAN-1 issues were also made available to the taxpayers at https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Submission_of_Transition_Form_GST_TRAN_-_1.htm and https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Troubleshooting_TRAN-1_issues.htm respectively.

Status: - GSTN has not received the Writ Petition in this matter. The abovementioned details were received from Petitioner’s nodal officer. Since the details were received after the matter was disposed off therefore no comments were sent to the Commissionerate in this matter.

84. W.P. 9053/2019-M/s Parekh Integrated Services Pvt. Ltd.

GSTIN/ Provisional id	State	Constitution of Business
33AADCP1503F1Z3	Tamil Nadu	Private Limited Company

Issue: - Petitioner has in paragraph 10 of the Writ Petition has stated that the Petitioner did not receive the entire credit while the TRAN-1 was filed on 27.12.2017. Ideally the Petitioner should have entered the details under column no. 7 of TRAN-1 but had disclosed it under column no. 10. This does not

amount to technical glitch of the GST Portal. The Petitioner has also stated that he faced a technical glitch while filing TRAN-1.

Status: - GSTN is a party in this writ petition. The Writ Petition was received after 31.3.2019. The Writ Petition was filed on 25.03.2019. The comments in the matter were forwarded on 10.04.2019.

Further investigation by GSTN: - An email dated 6.5.2019 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 8.5.2019. The Petitioner provided the details vide email dated 13.03.2019. The Petitioner has stated that the amount that was credited was lesser than what was actually eligible. The two instances where they tried the same transaction can be compared. When TRAN-01 was filed in Sept 2017, they got the full credit of whatever was fed in the system. When the same attempt was made in Dec 2017, only a partial amount was credited in the e-credit ledger.

As per the TRAN1 data in the GST system, the Transitional credit has been correctly posted to the taxpayer ledger as per the data entered by the taxpayer. The claim made by the taxpayer is not correct based on input data entered and captured by the logs.

85. 609/2019-Popular Vehicles v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
32AABCP3805G1ZW	Kerala	Public Limited Company

Issue: - The Petitioner's nodal officer has reported that the petitioner inadvertently entered the stock of goods in Table 7 (d) of TRAN1 instead of entering the details in Table 7(B). In the Writ Petition, the Petitioner has alleged that The Petitioner noticed an error in his declaration of stock. The Petitioner thereafter tried to revise TRAN-1 but could not file revised TRAN-1 due to technical glitches.

Status: - GSTN is a party in this matter. The matter has been disposed off with the direction to follow ITGRC mechanism. Comments in the matter were sent on 09.01.2019.

Further investigation by GSTN:- The Petitioner had on their own sent an email dated 12.4.2019 wherein they have provided that they filed data in connection with Section 140 (3) related Transitional credits in Table 7 (d) instead of filing at Table 7 (b). As a result of which they could not file TRAN-1. They have stated in the email that they got GSTN's email id from their group company to whom GSTN had contacted for further investigation.

Category B6: Cases where TRAN1 Filed twice but credit not received. In these cases, the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.

86. 797/2019-Kamal Agencies v. GSTN & Ors

GSTIN/ Provisional id	State	Constitution of Business
20ACLPA1630K1Z7	Jharkhand	Proprietorship

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

Status: - GSTN is a party in this matter. Instructions have been sent in this matter on 18.3.2019. The next date of hearing has not been updated on the website.

Category B7: Taxpayer Registration stand cancel/Inactive in current date. As per GST System Logs, the taxpayer has neither tried for Saving / Submitting or Filing TRAN 1 and their registrations stands cancelled as on date

87. 4231/2019-VSB Logistic Company v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
03AAOFV9816H1ZR	Punjab	Partnership

Issue: - The Petitioner could not upload TRAN-1 due to technical glitches.

As per GST System logs the Petitioner was registered on 16/07/2017 and his registration was cancelled suo moto on 07/06/2018. As per GST System logs the Petitioner has neither submitted nor filed the form. The Petitioner is also not a migrated taxpayer.

Only existing taxpayer (migrated taxpayer) were entitled to carry forward their transitional credit.

Status: - GSTN is not a party in this matter. The status of the case was provided to the GST Council Secretariat on 08.03.2019.

Category B10: Mistake by Taxpayer: Cases in which the Taxpayers have admitted to have made mistake, inadvertently or due to misunderstanding, in reporting correct values in TRAN 1/TRAN 2. They want a chance to revise the filed TRAN 1/TRAN 2 and report correct values. Since the admitted mistakes are apparent from the perusal of the details of reported cases no technical analysis has been done in these cases.

88. 8966/2019 of M/s Vikas Elastochem Agencies Pvt Ltd v. Superintendent of Central Excise & Ors.

GSTIN/ Provisional id	State	Constitution of Business
33AAACV1560F1ZR	Tamil Nadu	Private Limited Company

Issue: - The Petitioner had filed TRAN-1 on 10.11.2017. While filling up the transition form they have inadvertently entered the carry forward credits under table 7(d) instead of 7(a). The Petitioner therefore hasn't received the credit till date.

Status: - GSTN is not a party in this matter. The Writ Petition has not been received by GSTN. The abovementioned details have been received from Petitioner's nodal officer. Copy of the Writ Petition has been requested vide email dated 4.4.2019.

Category A1:

Recommended by jurisdictional tax authority. In 03 cases stock wrongly reported at 7(d) in place of 7(a) while one case pertained to TRAN-3 return submitted but not filed and credit not transferred. **Hon'ble Madras High Court directed to follow circular dated 03.04.2018 of ITGRC.** All 4 cases were presented before 2nd & 3rd ITGRC but were not recommended. Now CGST Commissioner has recommended to reopen the portal as per 32nd GST Council decision.

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	Chennai,CGST Mail 31.03.2019	33AAMFB6860 B1ZO 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.	TRAN-1 credit involved in this case is 5.47 crores; The rightfully eligible ITC is not made available due to error in making entry in TRAN-1. The case is recommended for reopening of TRAN-1.	HC vide Order dated 21.08.2018 has directed to follow circular dated 03.04.2018. The case was discussed in 3 rd ITGRC but Not recommended considering the Non-IT glitch case. Now Commissioner has recommended to reopen TRAN 1 as per 32 nd GST Council decision.
2	Chennai,CGST Mail 31.03.2019	33AAGCM0518 C1Z4 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 Grievance Committee to take appropriate decision in the matter expeditiously.	TRAN-1 credit involved in this case is 0.58 crores; The rightfully eligible ITC is not made available due to error in making entry in TRAN-1. The case is recommended for reopening of TRAN-1.	HC vide Order dated 21.08.2018 has directed to follow circular dated 03.04.2018. The case was discussed in 3 rd ITGRC but Not recommended considering the Non-IT glitch case. Now Commissioner has recommended to reopen TRAN 1 as per 32 nd GST Council decision.

3	Chennai,CGS T Mail 31.03.2019	33AAECR3728H 1ZH 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.	TRAN-1 credit involved in this case is 2.98 crores; The rightfully eligible ITC is not made available due to error in making entry in TRAN-1. The case is recommended for reopening of TRAN-1.	HC vide Order dated 21.08.2018 has directed to follow circular dated 03.04.2018. The case was discussed in 3rd ITGRC but Not recommended considering the Non-IT glitch case. Now Commissioner has recommended to reopen TRAN 1 as per 32nd GST Council decision.
4	Chennai,CGS T Mail 31.03.2019	33AACCG2983 R1Z2 GURUDEV MOTORS PVT LTD, 15846 of 2018 dated 16.07.2018 of Madras High Court	Transitional credit details uploaded in Form TRAN 3 on 13.11.2017. The return status remained as “submitted” instead of “filed” even after validating with DSC and the credit is still not available in electronic credit ledger. Due to this the taxpayer are unable to avail credit of Rs. 1.45 Crores. Request action to credit the amount to the electronic credit ledger. Petitioner to submit application to Jurisdictional Officer who has to forward it to Nodal Officer who in turn to forward to GSTN. The IT Grievance committee of GSTN to take decision within 3 weeks.	Recommended	HC vide Order dated 16.07.2018 has directed to follow circular dated 03.04.2018. The case was discussed in 2nd ITGRC but Not recommended as no IT glitch found during the examination of logs by GSTN. Now Commissioner has recommended this case as per 32nd GST Council decision.

Category A2:

Cases of **non-technical error**; error not specified by the jurisdictional tax authority but recommended by jurisdictional tax authority. Hon'ble High Court directions to CC State Tax to forward the said representation with report to GST Council. The GST Council shall take a call and pass appropriate order in accordance with law.

S. No	State/CGST	GSTIN/ Title of the Case	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:- 36AABHK9816K1ZV , 27824/2018- Sri Katturi Mallesh, Sole Proprietor of M/s. Srikanth Seeds, Pesticides, Fertilizers & Grain Merchant	The Petitioner is questioning the constitutional validity of section 140 of the CGST Act 2017 and for allowing the petitioner to use the Input tax credit of duty paid on stock. The 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.	State-Commercial Taxes Department, Telangana Shri Radha Sindhiya, Assistant Commissioner, +91 96180 22243 Email:- mailto:ac_gstn@tgc t.gov.in Recommended	Error not specified and No report of Chief Commissioner received as mentioned in the order. But recommendation made as per 32nd GST Council decision.
2	Received from GSTN, M/s. Ranjeeth Fertilizers	GSTIN:- 36AADHK3535K1Z5 , 27884/2018- M/s. Ranjeeth Fertilizers	The Petitioner is questioning the constitutional validity of section 140 of the CGST Act 2017 and for allowing the petitioner to use the Input tax credit of duty paid on stock. The 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.	State-Commercial Taxes Department, Telangana. Shri Radha Sindhiya, Assistant Commissioner, +91 96180 22243 Email:- mailto:ac_gstn@tgc t.gov.in, Recommended	Error not specified and No report of Chief Commissioner received as mentioned in the order. But recommendation made as per 32nd GST Council decision.

3	Received from GSTN, M/s. Ranjeeth Traders	GSTIN:- 36ACTPK094 8C1ZI , 27892/2018- Sri Kathuri Rupesh sole proprietor of M/s. Ranjeeth Traders Forwarded to GSTC Secretariat vide letter dated 11.03.2019.	The Petitioner is questioning the constitutional validity of section 140 of the CGST Act 2017 and for allowing the petitioner to use the Input tax credit of duty paid on stock. The 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.	State-Commercial Taxes Department, Telangana. Shri Radha Sindhiya, Assistant Commissioner, +91 96180 22243 Email:- mailto:ac_gstn@tgc t.gov.in, Recommended	Error not specified and No report of Chief Commissioner received as mentioned in the order. But recommendati on made as per 32nd GST Council decision.
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Category A3:

Cases of **non-technical error**; simply forwarded with no recommendations by jurisdictional tax authority. Hon'ble High Court directions to Nodal officer to forward to the I.T. Redressal Committee. The Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 **by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations.**

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	Punjab SGST, Mail 25.02. 2019	M/S UTILITY MARKETING V/S UNION OF INDIA AND OTHERS, 11985/2018, (Main CWP 4180/2018 M/s M/s Surinder Arora Enterprises V/s State of Punjab & others) Order Date 21.05.2018	Taxpayer has wrongly entered values in other head i.e. 7(d) instead of 7(c). That claim of credit pertains to VAT paid on first stage and taxpayer having documents evidencing payment of duties. Dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of five days from the date of receipt of certified copy of the order. It is directed that in the event of representations being filed by the petitioners within the aforesaid period of five days from the date of receipt of the certified copy of the order, such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next fifteen days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations.		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 2nd ITGRC but it was not recommended.

2	Punjab SGST, Mail 25.02. 2019	M/S KAY ESS SURGICO V/S UNION OF INDIA AND OTHERS, 11983/2018 (Main CWP 4180/2018 M/s M/s Surinder Arora Enterprises V/s State of Punjab & others) Order Date 21.05.2018	Taxpayer has wrongly entered values in other head i.e. 7(d) instead of 7(c). That claim of credit pertains to VAT paid on first stage and taxpayer having documents evidencing payment of duties. Dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of 5 days from the date of receipt of certified copy of the order. It is directed that, such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next 15 days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 2nd ITGRC but it was not recommended.
3	Punjab SGST, Mail 25.02. 2019	M/S AMAR ELECTRONICS V/S UNION OF INDIA AND OTHERS, 13512/2018, 23/05/2018 Order Date 21.05.2018	Taxpayer has not filed column 7(b) of TRAN 1, due to which he is not able to fill TRAN 2 to claim CGST Credit. Dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of 5 days from the date of receipt of certified copy of the order. It is directed that, such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next 15 days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case is appearing in B4 Category of Agenda placed through GSTN before 6th ITGRC as per circular dated 03.04.2018.

Category A4:

Cases of **non-technical error**; simply forwarded with no recommendation by jurisdictional tax authority. Hon'ble High Court directions to Nodal officer to forward to the **I.T. Redressal Committee/ GST Council to decide the same.**

S. No	State/CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	Indore, CGST dated 11.04.2019	Rathi Iron & Steel Ltd. Vs Union of India., 21058/2018	Party had entered the valid admissible CENVAT credit claim of Rs. 1,10,29,813/- in the column "Balance CENVAT credit" but did not enter the same amount in column "CENVAT credit admissible as ITC" which was a mandatory field for claim of CENVAT credit in the CGST Credit Ledger. Due to lack of understanding of new GST Law and various intricacies involved in filing of TRAN -01. HC has directed to the Nodal Officer to consider the complaint/representation made by the petitioner and to take a decision in accordance with the law as expeditiously as possible, preferably with a period of two weeks from the date of receipt of certified copy of this order. The petitioner is at liberty to approach this Court again in case he is still aggrieved in this matter.	Forwarded to GSTN for necessary action	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
2	Received from GSTN, M/s Ashok Buidcon Ltd.	Writ Tax No.2924 of 2018 filed by M/s Ashok Buidcon Ltd. Vs. Union of India & Others. Matter received on- 7.03.2019 Comments sent to GSTC on – 7.3.2019	The Petitioner in paragraph 5 of the Writ Petition has admitted that the Petitioner wrongly entered the amount in column 10 of TRAN-1 which was to be reflected in column 11 of TRAN-1. This fact has also been recorded in order dated 12.12.2018. The Petitioner has not alleged any technical glitch in the matter. The court has disposed off matter vide order dated 12.12.2018 with direction to GSTN to consider and decide the application of the Petitioner dated 24.04.2018 in accordance with law, most expeditiously, if possible within a period of six weeks from the date of production of a certified copy of this order.	No recommendation	HC Order not forwarded, and also recommendation is not clearly made as per 32nd GST Council decision. The case was presented before 3rd ITGRC in B3 Category and not allowed

					by the committee.
3	Mumbai, CGST, Mail 07.03. 2019	M/s J.P. Electronic Devices Pvt. Ltd. 1863/2018, Bombay High Court	Part 7B of Table 7(a) was not reflected on the portal so the details were filed in 7(b), due to electronic trail, and when they view Tran-I, part 7A and 7B of Table 7(a) are not reflecting in form TRAN-1. They are unable to file TRAN-2, as the error coming that you have not declared anything in table 7(d) of TRAN-I so not permitted to fill any details in table 5 of TRAN-2 and in table 7(a) they had entered the data which is reflecting also still while filling details in TRAN-2, it is showing you have not declared anything in part 7B of Table 7(a) of TRAN-I, so you are not permitted to fill any details in table 4 of TRAN-2. They are unable to file TRAN-2, as the error coming that you have not declared anything in table 7(d) of TRAN-I so not permitted to fill any details in table 5 of TRAN-2 and in table 7(a) they had entered the data which is reflecting also still while filling details in TRAN-2, it is showing you have not declared anything in part 7B of Table 7(a) of TRAN-I. We request the concerned Commissioner/Nodal officer to take appropriate decision on the representation of the respective Petitioner before us. The entire exercise of examining the cases of the Petitioners through the channel explained before us as noted above, shall be completed latest by 31st January 2019.	Application found to be genuine, matter to be referred to GSTN for necessary action.	HC Order not forwarded and No Specific recommendation made as per the decision of 32nd GST Council decision. This case is also appearing in B4 category to the agenda of 6th ITGRC circulated through GSTN as per circular dated 03.04.2018.

4	Bhubaneswar Zone CGST, Mail 16.04.2019	M/s Field Motors Pvt. LTd. vs Union of India and 5 others: 17282/2018	The petitioner has filed the writ petition seeking direction of the Hon'ble High Court to the Department for permitting them to correct their erroneously filed GST TRAN-1 returns beyond the stipulated time. While filing GST Tran-1 return on 26.12.2017 the petitioner has stated to have inadvertently claimed the credit for taxes paid in relation to inputs lying in stock against TABLE 7D instead of TABLE 7A. The Hon'ble High Court of Odisha vide its order dated 13.03.2019 has directed the opposition parties to reconsider the case of the petitioner.	in pursuance to the order of the High Court , the matter is being referred to GST Policy Wing for reconsideration.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.

5	CGST Kolkata North, dated 11.04. 2019	Topsel Private Limited vs Goods & Service Tax Council & Secretariat & Ors., 24537(W) of 2018	The petitioner inadvertently filled in the details of the eligible duties for stocks (without excise paid document) held on 01.07.2017 in column (d) of Table 7 of Form TRAN-1 instead of filing the said details in part 7B of column 7(a) of FORM TRAN-1. Due to this inadvertent human error, the petitioner was unable to generate Form TRAN-2 and file the same. The petitioner inadvertently filled in the details of the eligible duties for stocks (without excise paid document) held on 01.07.2017 in column (d) of Table 7 of Form TRAN-1 instead of filing the said details in part 7B of column 7(a) of FORM TRAN-1. Vide Order dated 21.01.2019 the Hon'ble High Court at Calcutta has directed the Nodal Officer to afford opportunity of hearing to the petitioner and pass a reasoned order within 04 weeks from the date of communication of the order.	On 11.02.2019 following recommendation were made: Matter may be looked into.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented in 4th ITGRC and it was not recommended being in Category B1.
6	CGST Kolkata North, dated 11.04. 2019	OSL Prestige Private Limited vs Goods & Service Tax Network & Ors., 16274(W) of 2018	No writ petition has been received in this office. Commissionerate and only order has been sent by the Petitioner along with their application. The petitioner has claimed that they have filed TRANS-1 of Rs. 1,89,33,383.36 and they have wrongly revised TRAN-1 excluding TRANS-3 amount of RS. 1,15,36,820. Vide Order dated 21.01.2019 the Hon'ble High Court at Calcutta has directed the Petitioner to apply before the Nodal Officer. The Nodal Officer will not reject the application and forward the same to GSTN and GSTN will decide the claim of the petitioner within 12 weeks from the date of the receipt of the application.	Matter may be looked into in light of High Court Order.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented in 4th ITGRC and it was not recommended being in Category B3.

7	SGST Haryana, Mail 25.02.2019	M/s Sunbeam Auto Pvt. Ltd. Vs Union of India & ors., 33475 of 2018 (Punjab & Haryana High Court)	While filing GST Tran-1 the taxpayer in column 5A under the heading 'Balance cenvat Credit carried forward in the last return' of Rs. 5,16,561 but under the heading 'cenvat credit admissible as ITC of central Tax in accordance with Transitional Provisions' the amount is shown as NIL. To take a decision on the representation dated 22.11.2018 in accordance with the law by paasing a speaking order and after affording and opportunity and hearing to the petitioner within fortnight from the date of receipt of the certified copy of the order	The Credit in the case is related to central taxes so a letter has been written to the Central Tax Authorities for taking the appropriate action in the matter.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
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Category A5:

Cases of **non-technical error** recommended by jurisdictional tax authority but Hon'ble High Court order details neither mentioned nor attached

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	Thane CGST, 25.02. 2019	Scope Ingredients Pvt. Ltd., 27AADCK 0528K1ZJ	Claimed under Table 5(a) instead of Table 7(a), The tax payer has inadvertently filed Tran-1 under table 5(a) instead of table 7(a) of TRAnS-1. ARN generated on 23/11/2017.	The credit of eligible duties claimed by the tax payer for the stock lying as on 30/06/2017 is Rs. 80,72,287 which may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision. The case was presented in 4th ITGRC and not allowed being in B4 category.
2	Thane CGST, 25.02. 2019	Snehaanjali Electronics & Trading Pvt. Ltd., 27AAVCS 0117N1ZU	Data entered at the time of filing of Trans-1 did not appeared after Trans-1 was filed. A. The taxpayer has filed tran-1 wherein it has entered the credit of MVAT of Rs. 26,28,592. but the same is not appearing on the credit ledger. B. The taxpayer filed in Tran-1 under table 7(a) of Rs. 27,04,917 instead of filing in column 7B. Since the tax payer had not shown the amount in column 7B, the TRAN-2 window could not be opened.	The claim of the taxpayer be considered subject to the outcome of the electric trail. The request of the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision. The case was presented in 4th ITGRC and not allowed being in B3 category.
3	Thane CGST, 25.02. 2019	Super Plywood, 27ABFPT8 857N1ZL	While submitting TRAN 1 for stock in hand on appointment date, where excise invoices are not available; due to technical error, the above details of stock in hand were filled in part 7d Instead of part 7(B) of Table 7(a) of TRAN 1. The taxpayer has filed Tran-1 under table 7(d) instead of 7(a) Part 7B. So, the system has not allowed the taxpayer to file Table 4 of Tran 2.	The request of the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision. The case was presented before 4th ITGRC and not recommended being in B3 category.
4	Thane CGST, 12.04. 2019	D P Plastics, 27AAFFD7 988K1ZO	The taxpayer filed Tran 1 but by mistake uploaded the details in the wrong column/table.	The credit claimed by the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision. The case is appearing in B10 Category of Agenda ti 6th IRC presented through GSTN as per circular 03.04.2018.

5	Thane CGST, 12.04. 2019	Navkar Traders, 27AAGFN 0365H1ZB	While submitting Tran-1 for stock in hand on appointment date, where excise invoices are not available, due to technical error, the above details of stock in hand were filed in part 7d instead of part 7(b) of table 7(a) of Tran-1. The taxpayer has filed Tran 1 under table 7(d) instead of 7(a) Part 7B. So the system has not allowed the taxpayer to file Table 4 of Tran-2.	The request of the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision.
6	Thane CGST, 12.04. 2019	Kiran Auto Wheels Pvt. Ltd., 27AAFCK 1036L1ZI	While submitting Tran-1 for stock in hand on appointment date, where excise invoices are not available, due to technical error, the above details of stock in hand were filed in part 7d instead of part 7(b) of table 7(a) of Tran-1. The taxpayer has filed Tran-1 under table 7(d) instead of 7(a) Part 7B. So, the system has not allowed the taxpayer to file Table 4 of Tran 2.	The request of the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision.
7	Jodhpur, CGST Mail 26.04. 2019	M/s LMJ Services SBCWP No. 5212/2018, GSTIN No. 08AAACL 4868Q1ZQ	The petitioner claimed input credit available to it under Section 140(3) of CGST ACT, 2017 for which he was entitled on the stock by giving the requisite details on 17th October 2017 within the time limit. The petitioner could not submit the details of the invoices on which the said duty was claimed along with the filing of the Form TRAN-1 initially on 17.10.2017. Therefore, it submitted a revised return in the form of TRAN-1 on 27.12.2017 and also submitted transitional stock statement. While filing the revised return, due to inadvertence in the filing process, the petitioner selected wrong column of 7(d) instead of column 7(a) in Table 7(B) of form TRAN-1. Inadvertent filing of TRAN-1 in wrong column.	Yes, the unit is entitled for credit on stock and inadvertent mistake should be allowed to correct.	HC Order not known, but recommendation made as per 32nd GST Council decision.

8	Received from GSTN, Gilette India Ltd., Bengaluru South Commissioner.CGST	2697/2018-Gilette India Ltd. v. UOI & Ors. Forwarded to GSTC Secretariat vide email dated 28.3.2019	Petitioner no. 1 declared only those cases where the invoices/ duty paying documents were readily available. When the Petitioner tried to submit TRAN-2 after 27.12.2017 the GST Portal displayed the following errors: - i. “You have not declared anything in part 7B of table 7(a) of TRAN-1, so you are not permitted to fill any details in table 4 of TRAN-2” ii. “You have not declared anything in table 7(d) of TRAN-1, so you are not permitted to fill any details in table 5 of TRAN-2” The abovementioned error were valid errors that were displayed on GST Portal. Therefore, there is no technical glitch. Court vide order dated 25.03.2019 has directed the counsel for the Respondents to seek instructions on whether the Respondents are willing to extend the deadline, in cases such as the above, for rectifying/revising the form GST-TRAN-1.	Based on the orders of the HC, the taxpayers may be allowed to file Tran 2.	HC Order not known clearly, but recommendation made as per 32nd GST Council decision.
9	Thane CGST, 25.02.2019	Liba Enterprises, 27AAAF 0135F1ZV	Due to oversight was not able to upload credit claim of Rs.5,22,000/-. Tran-1 was filed by the taxpayer on 26/12/2017 vide ARN No. AA271117902540J. The taxpayer could upload state tax credit of Rs. 6,56,054 but could not upload cenvat credit of Rs. 5,22,000.	The credit of eligible duties claimed by the taxpayer may be considered.	HC Order not known, but recommendation made as per 32nd GST Council decision. The case was presented in 4th ITGRC but not recommended by Committee being in B3 category.

Category B1:

Cases of Technical error which are recommended by jurisdictional tax authority, with or without Hon'ble High Court orders.

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	Thane CGST, 12.04.2019	C.K.P Cooperative Bank Ltd. 27AAAAT0027B1Z6	The taxpayer could not file Tran-1 by 27/12/2017 as it could not migrate from service tax to GSTN at that due to technical difficulties. The tax payer reapplied for migration on 29th August, 2018, as the migration process was reopened. The migration process was completed on the 26th October,2018 and thereafter the taxpayer could use the common GSTN portal. The tax payer tried to file Tran 1 but the system did not allowed to file the same. The tax payer filed declaratioin in Tran-1 on 26/10/2018 after completion of migration.	Although the case does not satisfy the condition as mentioned in the OM dated 19/02/2019 issued by GST Council, the request of the tax payer should be considered as the tax payer was able to migrate on 26/10/2018.	Technical error case and HC Order not known, but recommendati on made as per 32nd GST Council decision.
2	CGST Jaipur, mail 25.02.2019	M/S RJS Real Tech Company (08AAPFR7080L1ZF) VS Union of India & Ors, 6583/2018; 15-05-2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendati on made as per 32nd GST Council decision.
3	CGST Jaipur, mail 25.02.2019	M/S Jodhpur Tyres (08AAAFJ5853A1ZO) VS Union of India & Ors, 9251/2018; 06-07-2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendati on made as per 32nd GST Council decision.

4	CGST Jaipur, mail 25.02. 2019	M/S Taiyab Motors (08AABFT2 688Q1ZD) VS Union of India & Ors, 9675/2018 ; 16/07/2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendation made as per 32nd GST Council decision.
5	CGST Jaipur, mail 25.02. 2019	M/S Biogeneti Drugs pvt. Ltd (08AACCB3 897K1Z7) VS State of Rajasthan, 15274/2018; 3/10/2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendation made as per 32nd GST Council decision.
6	CGST Jaipur, mail 25.02. 2019	M/S Rays Power Expert Pvt. Ltd. (08AAF CR1 929K1Z3) VS Union of India & Ors, 20714/2018; 3/10/2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendation made as per 32nd GST Council decision.
7	CGST Jaipur, mail 25.02. 2019	M/S Samdani Automobiles Pvt. Ltd (08AALCS0 918H1Z8) Vs Union of India, 6584/2018; 15/05/2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendation made as per 32nd GST Council decision.

8	CGST Jaipur, mail 25.02. 2019	M/S Venkateswar a Wires Pvt. Ltd. 08AAFCR19 29K1Z3 Vs Union of India, 16645/2018; 22/10/2018	Unable to file Tran-1. The taxpayer was facing technical issue, but failed to take screenshot of the error. Therefore, he was unable to serve anything under technical evidence in SOP form as prescribed in the CBIC circular dated 03.04.2018. Hence, taxpayer filed writ in High court. High Court directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As directed by Hon'ble High Court, kindly allow the taxpayer to file Tran-1	Technical error case and HC Order not forwarded, but recommendation made as per 32nd GST Council decision.
9	Bolpur, CGST	M/s Pinax Paper Mills Pvt. Ltd. GSTIN No. is 19AAECA81 51B1ZX	M/s Pinax Paper Mills Pvt. Ltd. Informed that they could not file Tran-1 on 27th Dec 2017 due to technical glitch. While filing Tran-1, they were required to update the Excise Registration No. and Service Tax Registration No. which were not updated at the time of migration. On updating the registration details, they could not digitally authenticate the amendment even after multiple bonafide attempts, resulting in failure of filing the prescribed TRAN-1 form. In respect of the above they had mailed the issue in helpdesk@gst.gov.in and continuously followed up with them. They have also raised multiple tickets regarding inability to file TRAN-1 due to technical issue. Total amount of ITC involved is Rs. 15,71,040/-	Recommended	Technical error case and HC Order not known, but recommendation made as per 32nd GST Council decision.

10	Bolpur, CGST	M/s SAIL Durgapur Steel Plant GSTIN No.19AAAC S7062F6Z6	M/s SAIL Durgapur Steel Plant informed that they filed a Tran-1 form in time. However, it is noticed by field formation that the Tran-1 form said to be filed by the Assessee is not available in the system portal. The fact was also confirmed by the CBIC Mitra. But it is not clear how the assessee could have availed Tran-1 credit in the event of such non-filing as the same has to be utilized from the e-ledger only. Earlier in this connection the Chairman CBIC has sent D>O.F No. F.No. 267/8/2018-CX-8 dt. 14.03.2018 for verification of Tran-1 credit. There is a mention of the said assessee availing Transitional credit of Rs. 212.7567 crore. The said Tran-1 appears at Sl. No. 433 of the excel sheet annexed to the said letter. Hence, it is felt that the instant issue may have been cropped up due to glitches in the system. Since the details of Tran-1 credit is not available in the system, this office is proposing to issue a Show cause notice for recovery of the said amount. It appears that this glitch may cause uncalled for harassment of the assessee.	Recommended	Technical error case and HC Order not known, but recommendation made as per 32nd GST Council decision.
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11	Bolpur, CGST	M/s Centom Industries Ltd. , Kolkata	<p>From the letter as submitted it appears that M/s Centom Industries Ltd. , Kolkata was in liquidation from 2014 to August,2017 and got back the office premises on 08.09.2017 from Official Liquidator(OL). They applied to the ROC to set right the Co. The official liquidator's office was to file the ROC related returns but it was done and accordingly the name of the company was struck off from the records and registers of ROC. The Govt. offered a COD scheme for companies whose name were struck off and Co. utilised the opportunity and filed all the statutory returns in compliance with the ROC requirements for the 4 years during which the company was in liquidation. They have subsequently filed the VAT and GST returns till date. The provisional GST No. 19AACCC5504A1Z8 was provided to them and on the basis of provisional GST No. they tried to migrate the old input to the provisional no. But the system was not allowing them to apply Tran-1 form and they were advised to take new GST no. and they did so on Sept. 2017. Their new GST No. 19AACCC5504A2Z7. So, there is a gap of one year (1st August,2017 to 12 Sept, 2018) So, migration of VAT and CENVAT could not be done due to the above reasons. Cenvat Credit=Rs. 1,08,00000/-</p>	Recommended	Technical error case and HC Order not known, and No Specific recommendation made as per 32nd GST Council decision.
12	Chennai,CGST Mail 31.03.2019	33AAACV3015D1Z1 VISIONHIRE ENTERTAINMENTS PVT LTD, 13536 of 2018 dated 16.07.2018 of Madras High Court	<p>Submission of TRAN 1 was not possible due to technical glitches encountered during the process. Petitioner to submit application to Jurisdictional Officer who has to forward it to Nodal Officer who in turn to forward to GSTN. The IT Grievance committee of GSTN to take decision within 3 weeks.</p>	Recommended	Technical error case and HC Order not known, and No Specific recommendation made as per 32nd GST Council decision.

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	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer	Remarks
1	Received from GSTN, M/s Accurate Engineering	GSTIN: - 08ABJPA2 803K1ZW, W.P No.8566/2018 M/s Accurate Engineering Vs. Union of India and Ors.	In paragraph 4 of the Writ Petition the Petitioner has stated that he tried to carry forward the unavailed Credit of Excise Duty, CENVAT Credit, Service Tax and VAT by submitting declaration form GST TRAN-1 and system showed the status that time limit for filing TRAN-1 extended up to 31.12.2018. But due to technical error the required form GST TRAN-1 could not be uploaded. The Court vide order dated 19.6.2018 has directed that entertain the GST TRAN-1 and other return of the petitioner either by way of opening the portal or manually.	No recommendation	HC Order not forwarded, and also recommendation is not clearly made as per 32nd GST Council decision.
2	Received from GSTN, M/S Norex Flavours Pvt. Ltd	GSTIN: - 09AACCN 8820EIZH, W.P No. 1022 of 2018 filed by M/S Norex Flavours Pvt. Ltd. Vs U.O.I & Others.	The Petitioner has not alleged any technical glitch of the GST Portal. The Petitioner in paragraph 9-11 of the WP has stated that the Petitioner was given wrong advice by a local counsel that Form TRAN-1 can be filed by after entire outstanding tax under Form-C/H has been deposited with the VAT department. That in view of the above bonafide mistaken belief, the Petitioner did not attempt to file TRAN-1 till 27.12.2017. Court vide order dated 19.7.2018 directed that in the meantime, the respondents are directed to reopen the portal within two weeks from today. In the event they do not do so, they will entertain the application of the petitioner manually and pass orders on it after due verification of the credits as claimed by the petitioner.	No recommendation	HC Order not forwarded, and also recommendation is not clearly made as per 32nd GST Council decision.

3	SGST Andhra Pradesh, Mail 28.02.20 19	Tran-1 Form M/s. Srinivasa Fertilizers and General Goods, Tadepalligu dem GSTIN:37 AAOFS848 7M1ZZ	WP 34801 OF 2017 filed to issue a Writ of Mandamus/order or direction to Respondent Authorities to permit the Petitioner to adjust the input tax credit of Rs 1 33 77 654/ available as on 30 06 2017 towards the output tax payable from 01 07 2017 onwards. Error was shown and taxpayer informed that they have not taken screenshot at that point of time. It was ordered by Hon'ble Court that "It is open to the petitioner in terms of the notification dated 10.09.2018 and the subsequent order dated 17.09.2018 and to satisfy the authorities concerned that their attempts to file Form GST TRAN 1 on 27.12.2017 failed because of system error or server related issues. As per the judgment he filed application.	It is requested to GST council for taking necessary action	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
4	SGST Andhra Pradesh, Mail 28.02.20 19	Tran-1 Form & Tran-2 Form M/s. Sai Enterprises, GSTIN:37 ACVFS589 6B1ZC , W.P No. 25865 of 2018 Dated 25.10.2018.	They have submitted that they have NCCF in VAT and closing stocks as on 30.06.2017 on which Central Excise Duty paid invoices are not available and claimed Transitional relief through TRAN -1. But system not accepting to file TRAN-2 for the months from July'2017 to December'2017 and unable to get 60 % of the CGST Amount. but failed to File. Processed with error. Screen shot was not taken but filed letter to the Assistant Commissioner (ST), Vinukonda. The filing of declaration in Tran 1 is not available now as the due date is over. The writ petition is disposed of directing the Joint Commissioner, State Tax to forward the representation of the petitioner dated 19.09.2018 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.	URGENT: Forwarded for necessary rectification as per the directions of the honorable high court.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
5	SGST Andhra Pradesh, Mail 28.02.20 19	M/s. Sri Srinivasa Chemicals, GSTIN:37 AETPV429 1B1ZZ, W.P No. 25826 of 2018 Dated 25.10.2018.	When tried to claim central excise as per the provisions of APGST Act 2017 through online, the system is not accepting and shown that 'no modifications is allowed'. Hence dealer has submitted TRAN-1 and TRAN-2 manually to Assistant Commissioner (ST), Macherla on 01-06-2018. The dealer filed a Writ in the Hon'ble High Court of AP and the Hon'ble High Court of Andhra Pradesh in W.P.No.25826/2018 directed 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. The filing of declaration in TRAN1 is not available through the status appears as FILED. The writ petition is disposed of directing the Joint Commissioner, State Tax to forward the representation of the petitioner dated 19.09.2018 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.	The GST council shall take a call and pass appropriate orders in accordance with law.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.

6	SGST Andhra Pradesh, Mail 28.02.20 19	M/s KONDUR U MOHANK UMAR(SR I BALAJI DIGITALS) , GSTIN: 37ABKPM 1142J1ZM, W.P No. 31714 of 2018 Dated 24.10.2018.	The Hon'ble High Court in their judgment "It is open to the petitioner in terms of the notification dated 10.09.2018 and the subsequent order dated 17.09.2018 and to satisfy the authorities concerned that their attempts to file Form GST TRAN 1 on 27.12.2017 failed because of system error or server related issues. As per the judgment he filed application. Error was shown and taxpayer informed that they have not taken screenshot at that point of time. It is open to the petitioner, in terms of the notification dated 10.09.2018 and the subsequent order dated 17.09.2018, to seek recommendation of the GST Council for submission of FORM GST TRAN-I and to satisfy the authorities concerned that their attempts to file FORM GST TRAN-I on 27.12.2017 failed because of systems error or server related issues.	As per the judgmen t he filed applicati on.	HC Order not forwarded, and No Specific recommenda tion made as per 32nd GST Council decision.
7	SGST Andhra Pradesh, Mail 28.02.20 19	M/s SRI CHAKRA MOTORS, GSTIN:37 ACYFS465 4E1ZH, W.P No. 30501 of 2018 Dated 24.10.2018.	They have made several attempts to file TRAN 1 but could not file the same till 27.12.2017 due to technical glitches. They have filed a writ petition before the Hon'ble High Court of AP in WP No.30501/2018. Error was shown and taxpayer informed that they have not taken screenshot at that point of time. It is open to the petitioner, in terms of the notification dated 10.09.2018 and the subsequent order dated 17.09.2018, to seek recommendation of the GST Council for submission of FORM GST TRAN-I within the time-frame stipulated in the order dated 17.09.2018, and to satisfy the authorities concerned that their attempts to file FORM GST TRAN-I on 27.12.2017 failed because of systems error or server related issues.	As per the judgmen t he filed applicati on.	HC Order not forwarded, and No Specific recommenda tion made as per 32nd GST Council decision.
8	SGST Andhra Pradesh, Mail 28.02.20 19	Sindhura Paper Pvt. Ltd, Marampalli , GSTIN: 37AAMCS 2873A1ZA , WP 23685/2018 dt 10-7- 2018	To issue a writ or order or direction especially one in the nature of Writ of Mandamus declaring the action of the respondents (i) in not following the transitional provisions of enumerated under Sections 139 to 142 of The CGST Act 2017 in petitioner company's case (ii) in closing the portal disallowing the petitioner company in filing the TRAN1 for its GST No 37AAMCS2873A1ZA (iii) in not appropriating Input Tax Credit of about Rs 1 30 51 919/ under Andhra Pradesh Value Added Tax VAT Registration No 37629043225 Central Excise Registration NO AAMCS2873AXM001 and Service Tax Registration No AAMCS2873ASD001. On first attempt it shown as BLOCKED. As per the order given in Common "It is open to the petitioner in terms of the notification dated 10.09.2018 and the subsequent order dated 17.09.2018 and to satisfy the authorities concerned that their attempts to file Form GST TRAN 1 on 27.12.2017 failed because of system error or server related issues. As per the judgment he filed application."	It is requeste d to GST council for taking necessar y action	HC Order not forwarded, and No Specific recommenda tion made as per 32nd GST Council decision.

9	Visakha patnam, CGST Mail 10.04.2019	37AAFCA 0796B1ZV, A.S. STEEL TRADERS (VSP)PCT. LTD, 33573/2018 Dt.03.10.2018	The assessee has not provided any proof that he has made an attempt to file TRAN-1 before 27.12.2017. Server error and technical problem and abruptly the portal did not work and they were not able to proceed further. "Directed to seek the recommendations of the GST council for submission of form GST TRAN-1 with in time frame stipulated in the order dated 17.09.2018 and to satisfy the authorities concerned that their attempts to file FORM GST TRAn-1 on 27.12.2017 failed because of a system error or server related issues.	Forwarded with reference to Hon'ble High Court Judicature	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
10	Visakha patnam, CGST Mail 10.04.2019	37AADFA 6816H1ZI, A.S. STEEL TRADERS, 32259/2018 Dt.03.10.2018	The assessee has not provided any proof that he has made an attempt to file TRAN-1 before 27.12.2017. Server error and technical problem and abruptly the portal did not work and they were not able to proceed further. "Directed to seek the recommendations of the GST council for submission of form GST TRAN-1 with in time frame stipulated in the order dated 17.09.2018 and to satisfy the authorities concerned that their attempts to file FORM GST TRAn-1 on 27.12.2017 failed because of a system error or server related issues.	Forwarded with reference to Hon'ble High Court Judicature at Hyderabad for the sates of Telangana, Hyderabad Andhra Pradesh order dt.03.10.2018 in W.P.No. 32259 and 33573 of 2018	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.
11	Bhubaneswar Zone CGST, Mail 16.04.2019	M/s Bharat Motors Ltd. vs UoI & Ors., 4899/2019	The petitioner has filed the writ petition seeking direction of the Hon'ble High Court to the Jurisdictional Commissioner of CT and GST Odisha to recommend their case to IT-GRC through GSTN for filing revised GST TRAN-1 return beyond the stipulated time. The petitioner filed the TRAN-1 on 24.12.2017. As the petitioner started to have missed some invoices, they wanted to file revised TRAN-1 but, they have not filed the TRAN-1 by the last extended date i.e. 27.12.2017. The Hon'ble High Court of Odisha vide its order No. 2 dated 20.03.2019 has directed the opposite party No. 2(GST Council) and 4 (Commr. CT and GST, Odisha) to consider and disposed of the representation of the petitioner. As the petitioner pertains to State Tax Authority, their representation already filed on 03.10.2018 required to be		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.

			disposed of by the State Tax Authority in compliance to the High Court order dated 20.03.2019.		
1 2	Chennai ,CGST Mail 31.03.20 19	33AABCL 0394E1ZW M/s LRN Auto Agencies Pvt. Limited, 19567 of 2018 dated 01.08.2018 of Madras High Court	Assessee could not file TRAN-1 within due date due to internal problems in their organisation as detailed in their letter enclosed. Petitioner to submit application to Jurisdictional Officer who has to forward it to Nodal Officer who in turn to forward to GSTN. The IT Grievance committee of GSTN to take decision within 3 weeks. Petitioner to submit application to Jurisdictional Officer who has to forward it to Nodal Officer who in turn to forward to GSTN. The IT Grievance committee of GSTN to take decision within 3 weeks.	Abiding the directions of the Hon'ble High Court, this application is forwarded. Copy of order is enclosed.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision.

Category B3:

Cases of **Technical error** already presented before 1st to 5th ITGRC and **also recommended by ITGRC.**

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
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1	CGST, Alwar	M/s SRF Limited v/s Union of India & ors. 13986/2018	The petition was filed being aggrieved on account of non-reflection/non availability of Petitioner's Input Tax credit of Rs. 3,25,07,673/- on account of Excise Duty and Rs. 4,84,832,837/- on account of Service Tax totalling to Rs. 8,09,90,510/- as Transitional Credit in Electronic Credit Ledger on GSTN Portal. due to non-availability of Legitimate Input Tax Credit on account of technical glitches on GSTN portal huge financial liability got accrued and filed Writ Petition for availing Transitional Credit of Rs. 8,09,90,540/-. The petition did not avail the facility and has now preferred Civil Writ Petition before the High Court despite failure on its own part. The Hon'ble High Court Rajasthan vide order dt 03.10.2018 directed to provisionally entertain the GST TRAN-1 and other returns of the petitioner either by way of opening the portal or manually.	The assessee has assigned to the State GST Authority.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 1st ITGRC and allowed.
2	Mumbai, CGST, Mail 07.03.20 19	M/s Paymate India Pvt Limited, 3730/2018 Honourable Bombay High Court	Tran 1 filed by assessee but held up due to technical issue. Not yet appeared in HC	Recommended* (*In third ITGRC meeting held on 26.10.2018 petitioner was allowed to file Tran 1. Accordingly, Tran 1 filed on 11.12.2018 and the issue is resolved. Junior Counsel is informed accordingly.)	HC Order not forwarded, case was presented before 3rd ITGRC and it was recommended by ITGRC considering a technical glitch case.

3	Mumbai, CGST, Mail 07.03.2019	CHAVAN AUTOWHEELS PVT.LTD Vs ST. OF Maharashtra & ors WP. St. No. 1378/2019 dt. 15.01.2019 and registered on W.P. 713/2019 dt. 19.01.2019	Issue pertains to non-availability of benefit of TRAN-1 Credit due to technical glitches- party approached local sales tax office where they were registered, as Nodal Officer but could not get feedback from GSTN Network till date of filing of petition. Amount involved is Rs. 34,17,068/- Taxpayer did not file TRAN-1 on or before 27.12.2017. The Hon'ble High Court heard the matter from both side and place the matter on next hearing on 7.03.2018	1)This party is not registered under this Commissionerate office 2) But it is registered with SGST. It appears that the IT Grievances was forwarded by State Department to GSTN of which no details available.	Final HC Order not forwarded, case was presented before 4th ITGRC and it was recommended by ITGRC considering a technical glitch case.
4	Mumbai, CGST, Mail 07.03.2019	Indusind Media Communication. W.P. NO. 2229/2018	Technical or Legal Glitch since the ITC available as per TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized. TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized.	This party is not registered under this Commissionerate office.	HC Order not forwarded, case was presented before 2nd ITGRC and it was recommended by ITGRC considering a technical glitch case.
5	Mumbai, CGST, Mail 07.03.2019	M/s. Indusind Media Communication Ltd. and Anr. 2229/2018 dated 19.10.2018	Technical Glitches , HC ordered that Revised TRAN-1, ITC-02 and GSTR-3B (in physical form) to be certified by the Commissioner at Mumbai on the basis of which the petitioner will be entitled to take credit reduced at Mumbai to its other locations subject to satisfaction of the concerned Commissioners in accordance with law.	However, in terms of High Court Order dated 19.10.2018, the effect of TRAN-1 credit has been allowed by way of GSTR-3B and hence it appears TRAN-1 is no longer require to be filed.	HC Order not forwarded, case was presented before 2nd ITGRC and it was recommended by ITGRC considering a technical glitch case.
6	CGST Mumbai East	Himalaya Terepenes Pvt. Ltd., 27AAACH6788 H1Z6	Unable to file GSTR 3B due to Tran-1	do	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 5th ITGRC and allowed.

7	CGST Mumbai South	M/s. Zenith Industrial Rubber Products Pvt. Ltd., 27AAACA3874 D1ZW	IGST Refund	do	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and allowed.
8	CGST Mumbai South	Adnet Infosystems(Indi a) Private Limited, 27AAACA5326 Q2ZD	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 4th ITGRC and allowed.
9	CGST Mumbai South	Tata realty and Infrastructure Limited, 27AACT6242L1 Z2	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 4th ITGRC and allowed.
10	CGST Mumbai South	Allwin Jewellers Private Limited, 27AALCA6839P 1ZT	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 2nd ITGRC and allowed.
11	CGST Mumbai South	Union Bank of India, 27AAACU0564 G4ZE	The taxpayer was not enabled to file Trans-1 till its due date due to registration/Migration issues.		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was

					presented in 3rd ITGRC and allowed.
12	CGST Mumbai South	Asian Star Company Ltd., 27AAACA4856 B1Z0	TRAN-1 attempted to submit fresh or revised TRAN 1 but could not file because of errors		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and allowed.
13	CGST Mumbai South	Leela Lifestyle Services Private Limited, 27AADCG2450 N1ZG	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and allowed.
14	CGST Mumbai South	DP World Private Limited, 27AAACP6133A 1ZX	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and allowed.
15	CGST Mumbai South	Zenith Industrial Rubber Products, 27AAACA3874 D1ZW	Processed with error		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and allowed.

16	Thane CGST, 25.02.20 19	Bharat ratilal Shah Prop of Padmavati Enterprise, 27AAKPS3234J 1ZE	TRAN-1 details were processed with error. The Bombay High Court in Writ Petition No.424/2018 and Order dated 24.04.2018 has stated that such issues has to be resolved independently and on their own merits and their outcomes must not be influenced by court's direction.	The tax payer has not enclosed any evidence to establish the bonafide attempt made by him to file tran-1 before the stipulated due date i.e. 27/12/2017. The request of the tax payer may be considered subject to the outcome of the electronic trail.	HC Order not forwarded, and also recommendation is not clearly made as per 32nd GST Council decision. The case was presented in 1st ITGRC and allowed.
17	Thane CGST, 25.02.20 19	Prabhat Telecoms (India) Ltd,27AAECP22 88G1Z9	The Tax payer tried to file TRAN-1 on 27.12.2017, but the same was not filed in GSTIN. Message – “valid but not filed”	The taxpayer has attached the screen shot but the same is not legible. The document submitted does not indicate the ARN.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented in 3rd ITGRC and allowed.
18	Thane CGST, 25.02.20 19	Sequent Scientific Ltd., 27AAACV1501 G1ZT	Registration no. is invalid please provide a valid registration	While filing Tran-1 on 27/12/2017, the taxpayer received a message error that the registration no. is invalid. Request ID SR 201712271897461 was registered by the GSTN on 27/12/2017. The request of the taxpayer may be considered subject to the outcome of the electric trail.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 4th ITGRC and allowed.
19	Thane CGST, 25.02.20 19	DINESH M JAIN HUF	TP is not able to file TRAN-1 since 9 th Oct 2017. TP not able to add Excise reg. no. in existing registration field as they are not able to amend non-core field registration due to technical error.	The taxpayer has forwarded the copy of the email request ID 201712231866389 dated 23/12/23017 received from the Support GSTN. The request of the taxpayer may be considered subject to the outcome of the electric trail.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 4th ITGRC and allowed.

Category C:

Cases already presented before 1st to 5th ITGRC but not recommended by ITGRC and now as per 32nd GST Council decision also forwarded without recommendation by jurisdictional tax authority.

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	CGST, Alwar	M/s Saurabh Agrotech Pvt. Ltd. v/s Union of India & Ors. WP 12649/2018	The last date of filing Tran-1 was 27.12.2017 after this the Department of Revenue issued a circular dated 03.04.2018 whereby, time period for filing TRAN-1 was extended till 30.04.2018 only for such cases where the tax payer who made attempts to file TRAN-1 but could not file the same on or before 27.12.2017 due to system glitches. The assessee filed TRAN-1 after the due date i.e. 27.12.2017 by stating that they attempted before the due date but the same could not be verified for want of evidence in any form. The tax payer failed to upload the TRAN-1 on common web portal as the portal was working well all along period up to 27.12.2017. The tax payer did not provide any evidence on record to support the claim. Further, the tax payer has not file any application before the Department regarding technical glitches in terms of circular No. 39/13/2018- GST dated 03.04.2018. The Hon'ble High Court Rajasthan vide order dt 12.10.2018 directed to provisionally entertain the GST Tran-1 and other returns of the petitioner either by way of opening the portal or manually.	As the tax payer has not attached any proof with the Writ Petition, therefore, they are not entitled for any other relief in term of Notification no. 48/2018-Central Tax dated 10.09.2018.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 4th ITGRC and not recommended.

2	Chennai ,CGST Mail 31.03.2 019	33AABFP245 0N1ZA Pothys Tirunelveli, WP 7218 to 7226 of 2018 dated 18.07.2018 of Madras High Court	Tax Payer had tried to submit Tran-1 Return in common portal. But they could not file TRAN-1 Return on 27.12.2017 due to some issues in common portal. Hence, they are unable to carry forward ITC from their ER-1 Returns. High Court Order dated 18.09.2018 passed by Honourable H.C. Madras in W.P. (MD) Nos.7218 of 2018 filed by M/s. Pothys, Tirunelveli and 7 of its sister firms. Petitioner to submit application to Jurisdictional Officer who has to forward it to Nodal Officer who in turn to forward to GSTN. The IT Grievance committee of GSTN to take decision within 3 weeks.		No Recommendation Given by Jurisdictional Officer as per the decision of 32nd GST Council Decision. The case was presented before 2nd ITGRC and it was not recommended.
3	Mumbai, CGST, Mail 07.03.2 019	CHAVAN MOTOR Div.(I) Pvt. Ltd Vs ST. OF Maharashtra & ors , WP. St. No. 1379/2019 dt. 15.01.2019 and registered on W.P. 716/2019 dt. 19.01.2019	Issue pertains to non-availment of benefit of TRAN-1 Credit due to technical glitches- party approached local sales tax office where they were registered, as Nodal Officer but could not get feedback from GSTN Network till date of filing of petition. Amt. involved is Rs. 86,72,373/- Taxpayer did not file TRAN-1 on or before 27.12.2017. The Hon'ble High Court heard the matter from both side and place the matter on next hearing on 7.03.2018	1)This party is not registered under this Commissionerate office 2) But it is registered with SGST. It appears that the IT Grievances was forwarded by State Department to GSTN of which no details available.	Final HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. Case was presented before 4th ITGRC and it was not recommended.
4	Mumbai, CGST, Mail 07.03.2 019	Siemens Ltd., W.P. No. 986 of 2019 dt.23.01.2019	Technical or Legal Glitch since the ITC available as per TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized.ITC of Service tax amounting to Rs.30,54,75,189/- TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized.ITC of Service tax amounting to Rs.30,54,75,189/- The matter is still on Pr-admission stage and The Hon'ble High Court has given the next date of hearing on 15.03.2019	1)This party is not registered under this Commissionerate office 2) But it is registered with SGST. It appears that the IT Grievance was forwarded by State Department to GSTN of which no details available.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. Case was presented before 2nd and 4th ITGRC and it was not recommended.

5	Mumbai, CGST, Mail 07.03.2 019	Siemens Healthcare Ltd, W.P. No. 262 of 2019 DT. 29.01.2019	Technical or Legal Glitch since the ITC available as per TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized. ITC of Rs.6,06,39,632/- TRAN-I is not allowed to be distributed to its branches and ITC cannot be utilized. ITC of Rs.6,06,39,632/- The matter is still on Pr-admission stage and The Hon'ble High Court has given the next date of hearing on 25.02.2019	1)This party is not registered under this Commissionerate office 2) But it is registered with SGST. It appears that the IT Grievances was forwarded by State Department to GSTN of which no details available.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. Case was presented before 2nd and 4th ITGRC and it was not recommended.
6	Mumbai, CGST, Mail 07.03.2 019	Vertiv Energy pvt. Ltd. V/s. Union of India & others, Writ Petition(L) No. 24915/2018 filed by Vertiv Energy Pvt. Ltd.	Non reflection of Closing balance of Cenvat Credit as on 30.06.2017 in the Electronic Credit Ledger of GST Regime. Negligence committed by the taxpayer in careful filing of TRAN-1 and failed to revise the same with in due date. The petitioner's case was placed in 3rd meeting of IT-Grievance Redressal Committee on 26.10.2018 and their case has not been approved for filing of Tran-1, since upon examination no technical glitch was found in the matter. Pending next date of hearing on 01.03.2019	-	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. Case was presented before 3rd ITGRC and it was not recommended.
7	Mumbai, CGST, Mail 07.03.2 019	M/s. Grant Investrade Limited, 2229/2018 dated 19.10.2018	Technical Glitches. Revised TRAN-1, ITC-02 and GSTR-3B (in physical form) to be certified by the Commissioner at Mumbai on the basis of which the petitioner will be entitled to take credit reduced at Mumbai to its other locations subject to satisfaction of the concerned Commissioners in accordance with law	However, in terms of High Court Order dated 19.10.2018, the effect of TRAN-1 credit has been allowed by way of GSTR-3B and hence it appears TRAN-1 is no longer require to be filed.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. Case was presented before 3rd ITGRC and it was not recommended.
8	CGST Mumbai South	Sunjeet Communications Private Limited, 27AAHCS501 1P1Z1	The taxpayer has neither tried for saving/submitting or filing Tran-1		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 4th ITGRC and

					not recommended.
9	CGST Mumbai South	Indira Container Terminal Private Limited, 27AABCI743 6A1ZV	As per GST system log, there are no evidences of error or submission/filing of Tran-1		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and not recommended.
10	CGST Mumbai South	Economic Laws Practice, 27AABFE126 3G1ZS	As per GST system log, there are no evidences of error or submission/filing of Tran-1		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and not recommended.
11	CGST Mumbai South	Mutha Resources Private Limited, 27AAACA928 9L1Z2	As per GST system log, there are no evidences of error or submission/filing of Tran-1		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The Case was presented in 3rd ITGRC and not recommended.

12	Thane CGST, 25.02.2 019	Sai Point Automobiles Pvt. Ltd, 27AAICS9449 L1ZI	Due technical error at the time of uploading necessary details. Digital signature is not supported to our computer. The taxpayer has attached a copy of the letter dated 28/12/2017 addressed to the Sales Tax, but the taxpayer has not attached the screenshots evidencing the attempt made to file the Tran-1 prior to 27/12/2017.	The request of the taxpayer may be considered to be outcome of the electric trail.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented in 3rd ITGRC and not recommended.
13	CGST Kolkata North, dated 11.04.2 019	Eskag Pharma Pvt. Ltd., 19AAACE564 6H1ZJ	Unable to claim transitional credit of RS. 799320/- due to inability to file TRAN-1 as portal was slow and not responsive.	No recommendation	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 4th ITGRC but not recommended.

14	Punjab SGST, Mail 25.02.2 019	M/S ANAESTHET IC GASES PVT LTD V/S UNION OF INDIA AND OTHERS, WP 12386/2018,09 /07/2018	While feeding the data/details in Form TRAN-1, the same was not recorded/saved at portal despite repeated attempts. On reopening/accessing form Tran-1, it was found that the data fed is not saved resulting into feeding the data again but the same problem persisted repeatedly. Thereafter the system got hanged due to repetitive attempts, did not proceed further and logged off on its own from the portal. Dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of five days from the date of receipt of certified copy of the order. It is directed that in the event of representations being filed by the petitioners within the aforesaid period of five days from the date of receipt of the certified copy of the order, such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next fifteen days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. (Main CWP 4180/2018 M/s M/s Surinder Arora Enterprises V/s State of Punjab & others)	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 2nd ITGRC but it was not recommended.
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15	Punjab SGST, Mail 25.02.2 019	M/S MODERN MOTOR WORKS V/S UNION OF INDIA AND OTHERS, 9251/2018, 16/04/2018	Dealer didn't try to file to file the TRAN 1 due to date mentioned in press release dated 10/11/2017 is 31/12/2017. Dispose of the present petitions by granting liberty to those petitioners who have not filed any representation to file detailed and comprehensive representations raising all the pleas as raised in the present writ petitions before the Nodal Officer within a period of five days from the date of receipt of certified copy of the order. It is directed that in the event of representations being filed by the petitioners within the aforesaid period of five days from the date of receipt of the certified copy of the order, such representations as well as the representations already filed, shall be forwarded to the I.T. Redressal Committee concerned within next fifteen days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing to the petitioners within a period of four weeks from the date of receipt of the representations. (Main CWP 4180/2018 M/s M/s Surinder Arora Enterprises V/s State of Punjab & others)		HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 2nd ITGRC but it was not recommended.
16	SGST Andhra Pradesh , Mail 28.02.2 019	Tran-1 Form & Tran-2 Form M/s VRV Textiles Limited GSTIN: 37AABCV990 3D1ZB	Dealer is having NCCF input in vat of Rs.32,30,063/-after uploading the statutory forms the system gets hanged and we were not able to move to the next procedure and the input was not credited in account. The filing of declaration in Tran 1 is not available now as the due date is over. The jurisdictional Asst. Commissioner, State Tax reported that the dealer is having the same problem for filing of the returns from aug-2017 to sep-2018. We couldn't able to solve the problem at jurisdictional level and hence it was forwarded to JC office.	Forwarded for necessary rectification in view of circular instructions issued vide notification no.48/2018-central tax, dt.10.09.2018.	HC Order not forwarded, and No Specific recommendation made as per 32nd GST Council decision. The case was presented before 4th ITGRC but it was not recommended.

17	Received from GSTN, Aman Motors	GSTIN: - 07ADQPA9636B1ZL, Aman Motors vs. UOI & Ors.	Delhi High Court. The advance copy of the Petition has been received by GSTN today. The Petitioner's issue (GSTIN 07ADQPA9636B1ZL) was deliberated upon by the 2 nd ITGRC meeting. The case of the Petitioner was not allowed for filing of TRAN-1 since no technical glitches were found in Petitioner's cases. The Petitioner's cases fell in category B-As per GST system log, there are no evidences of error or submission/filing of TRAN-1 before due date. In Annexure P-3 of the Writ Petition, the Petitioner has admitted that they could not file TRAN-1 form due to confusion of last date and they tried to upload the same on 28.12.2017 but could not do so. The last date of filing of TRAN-1 was 2701202017 as per Order No. 10/2017-GST dated 15.11.2017. No specific order passed.	No recommendation	HC Order not forwarded, and also recommendation is not clearly made as per 32nd GST Council decision. The case was presented in 2nd ITGRC but not recommended.
18	Received from GSTN, Lease Plan India Pvt. Ltd.	GSTIN 07AAACL6053B1ZY WP___/2019 titled as Lease Plan India Pvt. Ltd. Vs. GNCTD and Ors.	The Petitioner in Paragraph 25-26 of the Writ Petition has stated that on 22.12.2017 he submitted the TRAN-1 declaration in terms of Section 140(1) of DGST Act read with Rule 117 of DGST rules. In so far as their declaration under FORM TRAN-1 is concerned, the Petitioner's case was deliberated in the 4th ITGRC and same was not allowed for filing TRAN-1. The case of the Petitioner was under category 'Category B4: Cases where the taxpayer received the error 'Incorrect declaration of stock. petitioner disclosed the amount of ITC to be transitioned as RS. 2,23,28,390/- instead of Rs.3,99,49,705/- due to inadvertent error. Problem in filing TRAN-2.' There are no technical issues in saving/submitted or filing of TRAN1. The taxpayer is facing issues in filing TRAN-2'. No specific order	No recommendation	HC Order not forwarded, and also recommendation is not clearly made as per 32nd GST Council decision. The case was presented in 4th ITGRC but not recommended.

Category D:

Cases forwarded by jurisdictional tax authority without recommendation. Parameters as recommended by 32nd GST Council decision not followed.

S. No	State/ CGST	GSTIN/ Title of the Case	Brief Issue/ Directions of Hon'ble High Court	Recommendations of Officer of the State /Centre	Remarks
1	CGST Pune 1, mail 07.05. 2019	M/s. Stanley Black & Decker (GSTIN- 27AAACB4681R 1Z3)	Taxpayer filed TRAN-1 but by mistake uploaded the details in wrong column/table. Taxpayer filed TRAN-1 but by mistake uploaded the details in wrong column/table		HC Order not forwarded, and No recommendation made as per 32 nd GST Council decision.
2	CGST Kolkata North, dated 11.04. 2019	Vertiv Energy pvt. Ltd. V/s. Union of India & others, 18088W of 2018 at Calcutta High Court	Petitioner claimed that they entered column 1 to 5 of the Table 5(a) of the GST TRAN-1 form, whereas the same consisted of column 1 to 6. They believed that in Column 6, additional credit of pre-GST period other than of last return closing balance needs to be mentioned. So, the petitioner has mentioned under column 6 cumulative figure of Service Tax paid on advance AMC as shown in service tax return from time to time. After filing they observed that the electronic credit ledger did not reflect the entire credit of Rs. 1,06,82,259/- but showed only Rs. 4,09,546/ thereby losing credit of Rs. 1,02,72,713/- Petitioner claimed that they entered column 1 to 5 of the Table 5(a) of the GST TRAN-1 form, whereas the same consisted of column 1 to 6. They believed that in Column 6, additional credit of pre-GST period other than of last return closing balance needs to be mentioned. No effective judgement delivered.	On 10-07-2018 request was made to ease the difficulties of the petitioner.	HC Order not forwarded, and No recommendation made as per 32 nd GST Council decision.

3	Received from GSTN, Vikas Elastochem Agencies Pvt Ltd	WP No:8966/2019 of M/s Vikas Elastochem Agencies Pvt Ltd Forwarded to GSTC Secretariat vide email dated 09.04.2019	The Petitioner (GSTIN 33AAACV1560F1ZR) in the Writ Petition has not alleged any technical glitch in the matter. In paragraph 3(II) of the Writ Petition the Petitioner has admitted that the consultants of the company had inadvertently entered the wrong column in the GST TRAN-1 while filing ITC amount of Rs. 33,28,709/-. The Consultant staff entered the above amount in Column No. 7(d) instead of Column No. 7(a) of GST TRAN-1. The Petitioner filed GST TRAN-1, with the above incorrect columns, on originally on 10.11.2017. Thereafter, they filed the amended GST TRAN-1 form on 27.12.2017. The Petitioner has admitted that the amended form was also submitted with the same mistake. Further, in paragraph 3(III) the Petitioner has submitted that the reason for the mistake occurred while filling up the columns 7(a) & 7(d) in GST TRAN-1 by the consultant staff of the company were genuine and bonafide. This is a new system of levy and the consultant staffs of the company were not well versed with the technicalities and also lack of experience resulted in entering the wrong column no. 7(d) instead of 7(a) of GST TRAN-1. The error is human and condonable. No specific order passed	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
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4	CGST, Alwar	M/s Shriram Pistons & Rings Ltd. Vs Union of India & others, 2587/2019	The Petitioner filed its Tran-1 on the GST portal on 28.08.2017 with due date and claimed the entire CENVAT credit of Rs. 1,42,36,566/- to be carried forward to GST credit ledger. However, the credit balance amounting to Rs. 1,00,15,866/- could not be carried forward due to technical difficulty viz. 'processed with error'. Accordingly, the GST Credit ledger of the Petitioner only reflected Rs. 42,20,700/- as credit carried forwarded from the Erstwhile Indirect Tax Legislations. The credit amounting to Rs. 1,00,15,866/- was blocked by the GST portal due to technical glitch for the reason beyond understanding and fault of the petitioner. The petitioner filed TRAN-1 on 28.08.2017. Opportunity was given to the Petitioner to revise TRAN-1 but the petitioner has not made bonafide attempt to upload the revised TRAN-1 well in time but on the last date i.e. 27.12.2017 they tried to revise TRAN-1. The petitioner has not made endeavour of efforts even after being given sufficient time/period in as much as the date to avail such credit through TRAN-1 was extended three times.	The assessee has assigned to the State GST Authority.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
5	CGST, Alwar	M/s Pyramid Abrasive Pvt. Ltd. v/s Union of India & others, 17489/2018	The Petitioner could not submit the TRAN-1 with due time because of electronic disturbances on GST portal and filed Writ Petition to extend the time period for filing Form Tran-1. The petitioner to file TRAN-1 on 28.12.2017 after lapse of due date i.e. 27.12.2017	The assessee has assigned to the State GST Authority.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
6	CGST, Alwar	M/s Sukh Suvidha ent. v/s Union of India & ors., 352/2019	The Petitioner could not submit the TRAN-1 with in due time because of electronic disturbances on GST portal and filed Writ Petition to extend the time period for filing Form TRAN-1 and allowed the petitioner to file TRAN-1 by way of reopening the GSTIN system. The petitioner raised online grievance on GST portal on 22.11.2018 after the lapse of due date of 27.12.2017.	The assessee has assigned to the State GST Authority.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

7	Mumbai, CGST, Mail 07.03. 2019	APL Apollo Tubes Limited Vs. Union of India & Ors., W.P No. 681/2018 Reg. Dated 05.03.2018	Para E: Processed with Error. "The petitioner filed TRAN-1 on 28.08.2017, but only apart amount was credited to Petitioner's provisional credit ledger as TRAN-1 Credit. The taxpayer entered only partial amount as transitional credit. No direction offered by Hon'ble High Court as the Petitioner withdrawn the appeal on 24.01.2019.	Nothing required as the W.P withdrawn by the petitioner	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
8	Mumbai, CGST, Mail 07.03. 2019	M/s. Tatanet Services Ltd. Vs UOI Maharashtra (27AACCT0357 N1Z2), W.P. 15847/2018 before Bombay High Court	Not able to upload TRAN-1 form after feeding all the data in TRAN-1 on portal. Pending before High Court.	M/s. Tatanet Services request letter dated 23.04.2018 along with enclosures is forwarded for further necessary action.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
9	Mumbai, CGST, Mail 07.03. 2019	M/s. Nelco Vs. UOI & ors., W.P. 14103/2018 before Bombay High Court	Not able to upload TRAN-1 form after feeding all the data in TRAN-1 on portal. Pending before High Court.	. M/s. Nelcom request letter dated 23.04.2018 along with enclosures is forwarded for further necessary action.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

10	CGST Mumbai East	M/s CMS Info Systems Ltd., Civil Writ Petition No. 2756 of 2019, Filing date: 28.01..2019	Avialment of Input Tax Credit on Motor Vehicle purchase for transportation of currency valuables i.e. Money during the course of Business i.e. Cash management Business which includes installation of ATMs at various locations across India, managing cash cirulation by transporting cash frfom currency chests to bank branches, cash pck up and delivery from and to dedicated banks and gold transit and vaulting services.(Under section 17(5) of the CGST Act, the input tax credit in respect of motor vehicles and other conveyance shall not be available even if they are used in the course ot furtherance of business.) Availment of Input Tax Credit on motor Vehicle purchase for transportation of currency/valuables. Pre-Admission stage. Next date of hearing not fixed.	Case is forwarded for further necessary action in the matter as deemed fit.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
11	CGST Mumbai East	EPIC Global Services Private Ltd., GSTIN: 27AADCE4265D1Z	Service Tax Credit not received	Case is forwarded for further necessary action in the matter as deemed fit.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
12	CGST Mumbai East	M/s Associated Textile Industries Pvt. Ltd., GSTIN: 27AADCA4283F1ZS	Validation Error	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
13	CGST Mumbai East	Ombre Photography, 27AJVPJ1000D1ZM	Could not complete the migration process	do	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
14	CGST Mumbai East	Birthright Games & Entertainment Pvt. Ltd, GSTIN: 27AABCR7246M1ZX	Closing credit of service tax amount is not transferred to electronic credit ledger.	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
15	CGST Mumbai East	M/s Nirvana Lighting Pvt. Ltd., GSTIN: 27AADCN6920C1ZP	Declaration was saved but due to glitches in site on 27.12.2017, last date of submission, the filing of declaration could not be done and now remark appears "The filing of declaration is Trans-1 is not possible now as due date is over.	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
16	CGST Mumbai East	M/s Designcell Cad Cam Solutions, GSTIN: 27AACFD8701H1ZL	Carry Forward Credit not received in GST	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
17	CGST Mumbai East	M/s Designcell Cad Cam Solutions Pvt. Ltd., GSTIN: 27AADCD5738LIZA	Carry Forward Credit not received	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
18	CGST Mumbai East	Transline Cargo Services, GSTIN: 27AABFT5070E1ZC	Error in accessing GSTN	do	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
19	CGST Mumbai East	Industrial Roller Corporation, 27AAAFI3249M 1Z6	Filed TRAN-1 wherein made declaration with respect to closing balance of Cenvat Credit of Central Excise Duty and Service Tax in credit available section and credit eligible section of the said form, however the system has not captured the amount in the credit eligible section.	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
20	CGST Mumbai East	Zycus Infotech Private Limited, 27AAACE3540Q 1ZE	Refund of IGST paid on Export of Services. IGST amount as per GSTR 1A for July 2017 RS. 4367488/-, whereas IGST as per GSTR 3B for July 2017 Rs. 4364653/-. While Filing the GST Refund form GST RFD01A, the detailed schedule of Export Invoices, the IGST is as per GSTR1 Rs. 43,67,488.	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
21	CGST Mumbai East	Sudip & Co., 27AAAFS6302B 1ZR	In the month of May-2018, Six(all) invoices are of export Sales "Without payment of Tax" but by mistake in GSTR-1 they were entered as "With payment of TAX". Now we are not able to amend the mistake in the month of Mar-2019 in box EXPA (9A). Sample error file is attached herewith for your reference.	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
22	CGST Mumbai East	M/s Alien Travels Private Ltd., 27AANCA6477F 1ZA	Error during Refund Application Submission for the period July 17 to March 18	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
23	CGST Mumbai East	PCL Shipping Private Limited, 27AAHCP7199M 1ZH	We were not able to file Form TRAN 1 as the same was not activated in our profile after migration.	do	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
24	CGST Mumbai East	Carnival Support Services India Pvt. Ltd., 27AAACF9691F1ZC	Cenvat credit not received	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
25	CGST Mumbai South	M/s. Advani Hotels & Resorts (India) Ltd., 27AAACR6389Q1ZG	GSTR-6. Grievances of other applications like GSTR 1, ITC 04, GSTR 3B, refund etc. the taxpayers may be advised to lodge a ticket at https://selfservice.gstsystem.in		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
26	CGST Mumbai South	M/s. John Mechel Technologies Pvt. Ltd., 27AAACJ1168K1ZH	GSTR-3B	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
27	CGST Mumbai South	M/s. Arya Voyagers Pvt. Ltd., 27AALCA1699R1ZP	RFD-01	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
28	CGST Mumbai South	M/s. Nechiketa Exports	GSTR-3B	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

					GST Council decision.
29	CGST Mumbai South	M/s. Bihwanath Bhartiya, 27AEEPB2348N1 ZG	RFD-01	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
30	CGST Mumbai South	M/s. Siddharth International, 27AAKFS2303N 1ZZ	Shipping Bill Correction	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
31	CGST Mumbai South	M/s. Adeona Developers Pvt. Ltd., 27AAHCA1096N 2Z9	GSTR-6	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
32	CGST Mumbai South	M/s. DCW Limited, 27AAACD0559N 2NF	GSTR-6	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
33	CGST Mumbai South	M/s. Encore Healthcare Pvt. Ltd., 27AKPPB2806E2 ZF	GSTR-6	do	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
34	CGST Mumbai South	M/s. Hardeep Kaur Bajaj, 27AKPPB2806E2 ZF	GSTR-3B	do	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
35	CGST Mumbai South	Shailesh Jayawantlal Gandhi, 27AFYPG1252R 1ZO			HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
36	CGST Mumbai South	Internet Data Services, 27AAACI2698P2 ZU			HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
37	CGST Mumbai South	M/s Ansons Electro Mechanical Works, 27AABFA2930J1 ZP			HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
38	CGST Mumbai South	Sahara Asset Management Company Private Limited, 27AAACF1696A 2ZW			HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
39	Thane CGST, 25.02. 2019	Monomer Chemical Industries Ltd., 27AAACM7313 H1ZM	After filing necessary column under TRAN-1, there is an error in Reg. No. is invalid, provide valid Reg. No. under existing law (Central Excise and VAT) status is processed with error. The taxpayer filed Tran-1 on 02/11/2017, but after filing Tran-1 the portal showed that registration number is invalid.	The claim of the taxpayer be considered subject to the outcome of the electric trail.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
40	Thane CGST, 25.02. 2019	Metrostar Print Solutions Pvt. Ltd	Registration no. is invalid. Processed with error. The taxpayer has attached a copy of the screen shot for Tran-1 but the date of the transaction is not legible. The taxpayer has attached a copy of the e-mail sent to helpdesk on 27/12/2017 stating that it is not able to file tran 1.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
41	Thane CGST, 25.02. 2019	Laxmi Moulds Industries Pvt Ltd	Due to some Technical, Tran-1 credit is not reflecting though ARN No. is generated. ARN No.: - AA1708172571490. Tran 1 was filed on 25/08/2017. Initially the status was shown as filed but later on it was showing some error. ARN generated on 25/08/2017. the taxpayer is eligible for the credit of Rs 93,79,759/-		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

42	Thane CGST, 12.04. 2019	Mcroe Consumer Products Ltd., 27AABCM5674J 1Z4	The taxpayer was not able to file GST Tran 1 in the month of Dec. 2017. In response to the taxpayer's grievance, the GSTN sent a mail with the following remarks " Your grievance of not being able to file Tran-1 because of technical glitch on the GST [portal was discussed in the 5th ITGRC meeting and it has been decided to give you one more chance to file your tran-1 as you are not able to file previously due to technical issues" The taxpayer has informed that it is not able to file the Tran-1 returns. The taxpayer has not enclosed any evidence to establish the bonafide attempt made by him to file Tran-1 before the stipulated due date i.e. 27/12/2017.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
43	Bhubaneswar Zone CGST, Mail 16.04. 2019	M/s Shree Bharat Motors Ltd. Vs UoI and Ors., 4898/2019	The petitioner has filed the writ petition seeking direction of the Hon'ble High Court to the Jurisdictional Commissioner of CT and GST Odisha to recommend their case to IT-GRC through GSTN for filing revised GST TRAN-1 return beyond the stipulated time. The petitioner filed the TRAN-1 on 24.12.2017. As the petitioner started to have missed some invoices, they wanted to file revised TRAN-1 but, they have not filed the TRAN-1 by the last extended date i.e. 27.12.2017. The case is still sub-judice. In the instant case, the Hon'ble Court has not given any direction for recommendation.	Moreover, the petitioner has not filed revised return on or before 27.12.2017.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
44	CGST Pune 1, mail 07.05. 2019	M/s. Knorr Bremse (GSTIN- 27AACCK1395D 1Z0)	Short credit claimed in TRAN-1 wrongly due to clerical error.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
45	CGST Pune 1, mail 07.05. 2019	M/s. Araymond Fasteners India Pvt. Ltd.	Only 50% credit shown/taken in last ER-1 prior to GST. Balance 50 % not taken.		HC Order not forwarded, and No recommendation made

					as per 32nd GST Council decision.
46	CGST Pune 1, mail 07.05. 2019	M/s. JRD Printpack Pvt. Ltd (27AAACN7033 P1Z3), WP/4332/2019	Typographical error while feeding data in TRAN-1 Form		HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
47	CGST Pune 1, mail 07.05. 2019	M/s. Federal- Mogul Anand Sealings (I) Ltd (27AANCA0539 L1ZE)	Short credit claimed in TRAN-1 wrongly due to clerical error.		HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
48	CGST Pune 1, mail 07.05. 2019	M/s Hager Electro Pvt Ltd (27AABCH7896 K1ZV)	TRAN-1 filed within due date but could not amend it and requesting to re-open TRAN-1 for amendment.		HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
49	CGST Pune 1, mail 07.05. 2019	M/s Faurecia India Pvt Ltd (27AACCT0275F 1ZI)	Only 50% credit shown/taken in last ER-1 prior to GST. Balance 50 % not taken.		HC Order not forwarded, and No recommend ation made as per 32nd GST Council decision.
50	CGST Pune 1, mail 07.05. 2019	M/s M.M Polymers Pvt Ltd (27AAGCM0444 D1ZU)	Typographical error while feeding data in TRAN-1 Form		HC Order not forwarded, and No recommend ation made as per 32nd

					GST Council decision.
51	CGST Pune 1, mail 07.05. 2019	M/s RIECO Industries Ltd	Taxpayer filed TRAN-1 but by mistake uploaded the details in wrong column/table		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
52	CGST Pune 1, mail 07.05. 2019	M/s. Diehl Metal India Pvt. Ltd. (27AAECD4093 K1ZD)	Short credit claimed in TRAN-1 wrongly due to clerical error.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
53	Indore, CGST dated 11.04. 2019	Parshwa Builders, Indore vs Union of India, 194/2019	Cenvat credit of Rs. 5,73,510 was not allowed by the portal and reflected "Processed with error" status. The party intended to rectify the error by revising Tran-01. Yet to be decided by HC.	Forwarded to GSTN for necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
54	Indore, CGST dated 11.04. 2019	Flexituff International LTd. Vs Union of India, 7007/2019	Due to not being well conversant under the new tax regime the valid admissible CENVAT credit was filed in "Balance CENVAT Credit" and under "CENVAT Credit Admissible". Due to complexity the Company made bonafide errors, purely clerical in nature while uploading the TRAN-01. Yet to be decided by HC.	Forwarded to GSTN for necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
55	Indore, CGST dated 11.04. 2019	Campus Polyplast Pvt. Ltd. Vs Commissioner of CGST, Indore & Others , 6946/2019	The party had failed to complete the process of filing TRAN-01 due to IT related glitches (Server Issue). The part was unable to file TRAN-01 online on the portal due to error while processing the data on GST Portal. Yet to be decided by HC.	Forwarded to GSTN for necessary action	HC Order not forwarded, and No recommendation made as per 32nd

					GST Council decision.
56	Indore, CGST dated 11.04.2019	R.K. Enterprises Indore vs Union of India, 13838/2018	The party was unable to upload TRAN-01 due to non-technical glitches. The party could not file the TRAN-01 before the due date. Yet to be decided by HC.	Forwarded to GSTN for necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
57	CGST Kolkata North, dated 11.04.2019	Dassault Systems India Pvt. Ltd. GSTIN No. 19AACCD7672A8ZJ	Unable to file GSTR-3B for Dec 17 and onwards due to non-filing of TRAN-1	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
58	CGST Kolkata North, dated 11.04.2019	Dhanashree Electronics Limited	Rectification of wrong mapping in Bidhannagar Division in terms of trade Notice dated 22.06.2017	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
59	CGST Kolkata North, dated 11.04.2019	Marico Limited, 19AAACM7493G2Z3	Unable to file GSTR-6 for July 17 to April 18 due to error message displayed in the portal	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

60	CGST Kolkata North, dated 11.04. 2019	Abzooba India Infotech Pvt. Ltd., 19AAICA7936J1 Z5	Difficulty in filing RFD-11 online despite booking ticket in the grievance redressal portal of GST website and helpdesk	No recommendati on	HC Order not forwarded, and No recommenda tion made as per 32nd GST Council decision.
61	CGST Kolkata North, dated 11.04. 2019	Chloride power systems & solutions limited, 19AABCC1825B 1Z7	Repeated failure to file quarterly job work return in GST ITC 04	No recommendati on	HC Order not forwarded, and No recommenda tion made as per 32nd GST Council decision.
62	CGST Kolkata North, dated 11.04. 2019	Vishal Coaching Pvt. Ltd., 19AABCV2518G 1ZE	Mismatch made in GSTR-3B and GSTR-1 in respect of shipping Bill No. 1344120 dated 05.12.17 and 1227213 dated 29.11.17	No recommendati on	HC Order not forwarded, and No recommenda tion made as per 32nd GST Council decision.
63	SGST Tripura, Mail 01.03. 2019	16AGUPR0251N 1ZT, Rajesh Roy Choudhury	ITC claimed in wrong section (in TRAN 1)	No recommendati on	HC Order not forwarded, and No recommenda tion made as per 32nd GST Council decision.
64	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s Parnapalli Narayanaswamy GSTIN: 37AGOPN5995K 1ZC	Unable to submit the Tran1 due to the technical glitches in the website, due to this Input credit has been blocked. Error was shown and taxpayer informed that they have not taken screenshot at that point of time.	It is requested to GST council for taking necessary action	HC Order not forwarded, and No recommenda tion made as per 32nd GST Council decision.

65	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s Sree Lakshmi Venkateswara General Merchants and Commission Agents GSTIN: 37ABCFS0095E1 ZA	Not able to file the GSTR3B Since July 2017 onwards as there was transitional credit. You have submitted TRAN-1 but not filed it.	The dealers approached the undersigned on 01.10.2018 and requested to solve the problem to file the TRAN-1.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
66	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form, Tran-3 Form M/s PPS MOTORS PRIVATE LIMITED GSTIN: 37AAF8P8182N 1ZN	The assessee tried to file TRAN-3 on 08.12.2017 but unable to file the same and received a message "the filing of declaration in TRAN-3 is not available now as the due date is over". They have attached a screen shot in support of their claim. They have sent e-mails to helpdesk@gst.gov.in on 08.12.2017, 11.12.2017, 12.12.2017, 07.04.2018. They have also filed letter through mail to the Central Authorities on 10.04.2018. In reply, the Superintendent of Central Tax, Tirupati 1 Range advised the assessee to approach the State Tax authorities as the assessee falls under Jurisdiction. Now the assessee filed application in this office requesting for enabling to file TRAN-3 in GST portal. Error Displayed During Filing. The filing of declaration in TRAN-3 is not available now as the due date is over.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
67	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s DIGVIJAY CONSTRUCTIO NS PRIVATE LIMITED GSTIN: 37AAACD7260N 1ZB	As per the procedure of GST web portal, dealer had log into the portal using id and password. Clicked on "Services" Tab and then to "Returns" Menu. Thereafter, we are required to click on the menu "Transition Forms" to fill up TRAN-1. But the moment clicking on to the "Transition Forms" menu, dealer reported that were automatically logging out from the portal. "Transition Forms" was never been opened. Therefore, we were not being able to file the same. Logged off from the portal when we were clicking on the "Transition Forms" menu.	Please provide facility to file the Form TRAN-I. Letter was submitted to the office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

68	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s MOTHER DAIRY FRUIT & VEGETABLE PVT LTD GSTIN: 37AACCM3174A 1ZU	Issue with e-filing of TRAN-1 due to technical glitches on GST portal for transition of credits. (data captured in the form but was not reflecting on the portal). The assessee stated that they have made several attempts to file TRAN 1 claim within due date but due to technical problems they could not file. They have not attached any screen shots in support of their contention. They have stated that they have not kept the screen shots since they believed that they would be able to file the TRAN 1 by due date. Unfortunately, the form was not filed in due date because of technical glitches. Data captured in the form but was not reflecting on the portal.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
69	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s GARUDA PACKAGING PRIVATE LIMITED GSTIN: 37AAGCG5132Q 1Z5	Error occurs (portal was not working) at the time of submission of TRAN-1. The assessee stated that they have made several attempts to file TRAN 1 claim within due date but due to technical problems they could not file. They have not attached any screen shots in support of their contention. Error was shown and taxpayer informed that they have not taken screenshot at that point of time.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
70	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s SUNITHA SINGHANIA GSTIN: 37AIYPS2314P1 ZB	ITC of VAT carried forward amount is given in TRAN 1 form and submitted but not filling in GST portal, therefore the amount is not shown cash/credit ledger in GST portal.so please solve my problem. Amount is available in the TRAN-1 Form. But status is shown as Not Submitted.	Please verify and provide the facility accordingly.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
71	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s SRINIVASA MEDICAL CORPORATION, GUNTUR GSTIN: 37AAMFS3539A 1Z7	Dealer has entered Credit Carry Forward VAT of June - 2017 in CENVAT instead of filing in APVAT in Tran-1 Form of GST. As per the screenshots it is shown as "Processed with Error"	Please verify and provide the facility accordingly.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

72	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s SRI RAMESWARA MEDICAL CORPORATION, GUNTUR GSTIN: 37ACVFS2156G 1ZN	Dealer is having NCCF input in VAT of Rs.1,02,156/- while uploading the statutory forms they have entered the NCCF of June 2017 in CENVAT instead of filing in APVAT in Tran-1. Hence, they did not receive Input Credit in the account. Since it is entered in the wrong field. As per the screenshots it is shown as "Processed with Error" Continuously the dealer is having the same problem for filing of the returns from Aug-2017 to Dec-2018.	We couldn't solve the problem at Jurisdictional Level. Hence it is forwarded to JC Office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
73	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s SREE KRISHNAMAHE NDRA MEDICAL CORPORATION, GUNTUR GSTIN: 37ADAFS2198G 1ZW	Dealer is having NCCF input in VAT of Rs.2,86,117/- while uploading the statutory forms they have entered the NCCF of June 2017 in CENVAT instead of filing in APVAT in Tran-1. Hence, they did not receive Input Credit in the account. Since it is entered in the wrong field. As per the screenshots it is shown as "Processed with Error". Continuously the dealer is having the same problem for filing the returns from Aug - 2017 to Dec - 2018.	We couldn't able to solve the problem at jurisdictional level but we have forwarded it to JC's Office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
74	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form & Tran-2 Form M/s KALYANI AGRO CHEMICALS GSTIN: 37AACFK4834A 1ZP	Dealer claimed transitional relief of VAT (credit carry forward for the month 6/2017) and excise duty on stocks held as on 30.06.2017) in TRAN 1. due to mistake we did not file the FORM TRAN 2. Now we have to file revised TRAN 1 and TRAN 2. Please provide opportunity to file these forms. There is mistake committed by the dealer in TRAN-1 and hence he has not filed TRAN-2.	Please verify and provide the facility accordingly.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
75	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s VEERA VENKATA SATYA SAI COTTON TRADERS GSTIN: 37AAJFV1893R1 Z3	Dealer is having NCCF input in VAT of Rs.21,85,460/- After uploading the statutory forms the system gets hanged and were not able to move to the next procedure and Input was not credited in account. Error was shown and taxpayer informed that they have not taken screenshot at that point of time. Continuously the dealer is having the same problem for filing the returns from Aug - 2017 to Dec - 2018.	We couldn't able to solve the problem at jurisdictional level but we have forwarded it to JC's Office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

76	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s PASUPARTHI JAYARAM GSTIN: 37ACAPP9643G 1ZC	ISSUE WITH E-FILLING OF TRAN-1 DUE TO TECHNICAL GLITCHES ON GST PORTAL FOR TRANSITION OF CREDITS. (Data captured in the form but was not reflecting on the portal) The assessee stated that they have made several attempts to file TRAN 1 claim within due date but due to technical problems they could not file. They have not attached any screen shots in support of their contention. They have stated that they have not kept the screen shots since they believed that they would be able to file the TRAN 1 by due date. Data captured in the form but was not reflecting on the portal.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
77	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s GURU SUMANTH COTTON TRADERS GSTIN: 37AJLPK8051F1 Z1	DEALER IS HAVING NCCF INPUT IN VAT OF Rs.3,21,883/- AFTER UPLOADING THE STATATORY FORMS THE SYSTEM GETS HANGED AND WERE NOT ABLE TO MOVE TO THE NEXT PROCEDURE AND THE INPUT WAS NOT CREDITED IN ACCOUNT. The system showed processed with error but they didn't take screenshot but filed a written complaint with the jurisdictional officer and also called helpdesk. Continuously the dealer is having the same problem for filing the returns from Aug - 2017 to Dec - 2018.	We couldn't able to solve the problem at jurisdictional level but we have forwarded it to JC's Office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
78	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s SRI VISHNU MEDICAL ENTERPRISES GSTIN: 37ABFFS6101C1 ZK	DEALER IS HAVING NCCF INPUT IN VAT OF Rs.99137/- AFTER UPLOADING THE STATATORY FORMS THE SYSTEM GETS HANGED AND WERE NOT ABLE TO MOVE TO THE NEXT PROCEDURE AND THE INPUT WAS NOT CREDITED IN ACCOUNT. The system showed processed with error but they didn't take screenshot but filed a written complaint with the jurisdictional officer and also called helpdesk. Continuously the dealer is having the same problem for filing the returns from Aug - 2017 to Dec.	. We couldn't able to solve the problem at jurisdictional level but we have forwarded it to JC's Office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

79	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s SANTOSH AUTOMOTIVES GSTIN: 37ACLFS7279J1 Z8	IF WE TRY TO FILE TRAN1 BUT WE GOT ERROR MESSAGE TRAN1 ARE NOT OPENED. The taxable person was unable to file TRAN -1 due to technical glitches. The taxable person has raised a grievance to GST helpdesk wherein they directed to approach the Commissioner who on the recommendation of the counsel, extend the date for submitting the declaration electronically in Form GST TRAN-1 by a further period not beyond 31-03-2019. Error was shown and taxpayer informed that they have not taken screenshot at that point of time.	Hence submitted for further action. Tax payer has send several letters to the office.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
80	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s MATURU PANCHAKSHA RI GSTIN: 37AADFM6344A 1ZL	The dealer initiated filed TRAN-1 With in time. But due to Technical Problem the dealer unable to submit the TRAN-1 with in time. Dealer is having Rs.1,10,24,763/- in VAT CCF and due to technical issues, they were not able to file TRAN-1. It is requested to adjust the same in GST.As per the screenshot given the amount is captured in TRAN-1 form and may be not able to file.	It is requested to GST council for taking necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
81	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s VANTAGE SPINNERS PRIVATE LIMITED GSTIN: 37AACCV6045K 1Z0	Could not file TRAN-1 properly by lack of knowledge and server not connecting and other technical reasons like not supporting of system software like that and the time of filing over. TRAN-1 form is showing that amount as Credit carried forward state tax under processed invoices Rs.26,73,419/- Error was shown and taxpayer informed that they have not taken screenshot at that point of time.	It is requested to GST council for taking necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
82	SGST Andhra Pradesh, Mail 28.02. 2019	Tran-1 Form M/s SRI SESHASAI SPINNING MILLS PRIVATE LIMITED GSTIN: 37AAJCS1463M 1ZW	Dealer was unable to File the statutory forms in Tran1 due to the technical glitches in the website, due to this Input credit has been blocked. They have attempted to file many a times. Error was shown and taxpayer informed that they have not taken screenshot at that point of time.	It is requested to GST council for taking necessary action	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

83	SGST Andhra Pradesh, Mail 28.02.2019	Tran-1 Form M/s NARASIMHA RAO VUNNAM GSTIN: 37AARPV1129N 1ZX	The taxable person while entering data in TRAN-1 to claim input tax, they successfully entered cenvat credit at serial no. 5 (a) and VAT credit in 5(c) but failed to enter details of input tax where duty paid invoices are not available due to technical errors which are not taken screen shot photos at that time but submitted successfully and received cenvat and vat input taxes. Now they are requesting to re-open TRAN-1 to enable them to enter data details of input tax where duty paid invoices are not available. Due to ignorance, the taxable person did not take screen shot for the errors displayed on 30.8.2017. However, they sent mail to CBEC mitra help Desk on 15.12.2017, 7.2.2018, 16.2.2018 and after that also.		HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
84	Received from GSTN, GSTIN – 37AA BCA4 911A1 ZC	Writ Petition No. 1972 of 2019 – M/s A eel & Anr v. The Assistant Commissioner of Central Tax, VSP Central GST Division, Visakhapatnam & Ors GSTIN – 37AABCA4911A 1ZC	The Petitioner could not file its Form TRAN-1 by 27.12.2017 due to reasons of personal trauma. 2 nd petitioner was in a state of distraught and could not file Form GST TRAN-1 by 27.12.2017. 2. Further, there were technical errors in the electronic portal when several assessee attempted to file Form GST TRAN-1 before 27.12.2017. 3. The Petitioner made several attempts to file the Form on the common portal but in vain since the 1st Petitioner had not attempted to file Form GST TRAN-1 before 27.12.2017 due to above stated reasons. Writ Petition received directly from Court (Andhra Pradesh HC). No specific order passed.	No recommendation since received directly from the Court.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
85	Received from GSTN, Ram & Co.	GSTIN: - 06AMWPK5399 L1ZZ, CWP-4689/2019-Ram & Co. v. UOI & ors	The Petitioner has not alleged any technical glitches in this matter. In paragraph 6 of the Writ Petition the Petitioner has admitted that the inadvertently failed to fill the details of the claim of Excise Duty paid on goods held in stock as on 30.06.2017 and filled the details only of Excise Duty in respect of which it was in possession of invoices, but that too in wrong column. As a result of the aforesaid discrepancy, the Petitioner could not file TRAN-2. No specific order passed.	No Recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

86	Received from GSTN, DADA Motors Pvt. Ltd.	GSTIN: - 04AAACD5844J 2ZP & 03AAACD5844J 1ZS, CWP3265/2019 DADA Motors Pvt. Ltd. v. UOI and others.	In paragraph 12-15 of the Writ Petition, the Petitioner has admitted that he was confused regarding the fact whether the Petitioner was supposed to file TRAN-1. Accordingly, the Petitioner did not file TRAN-1. No specific order passed.	No Recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
87	Received from GSTN, ARGL Ltd.	ARGL Ltd. GSTIN: - 06AABCB4094M 1ZH	In paragraph 9 of both the Writ Petition the Petitioner has stated that inadvertently the Petitioner did not mention any figure in the column "CENVAT Credit admissible in its ITC". Due to such unintentional error of non-mentioning of amount of 1,93,15,509 no transition credit was reflected in its electronic credit ledger. No specific order passed.	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
88	Received from GSTN, ARGL Ltd.	ARGL Ltd. GSTIN: - 06AABCB4094M 1ZH	In paragraph 9 of both the Writ Petition the Petitioner has stated that inadvertently the Petitioner did not mention any figure in the column "CENVAT Credit admissible in its ITC". Due to such unintentional error of non-mentioning of amount of 1,93,15,509 no transition credit was reflected in its electronic credit ledger. No specific order passed.	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
89	Received from GSTN, Precision Tech Enterprises	Precision Tech Enterprises Vs. UOI & Ors.	At page 21 of the Writ Petition, the Petitioner has admitted that the account and consultant of Petitioner were of the opinion that ITC can be carried forward only if all the 'C' and VAT forms are obtained. Under this impression, the Petitioner did not load TRAN-1 well within time. No specific order passed.	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

90	Received from GSTN,	W.P. ___/2019-Developer Group	No technical glitch of the GST Portal has been alleged in this matter. The Petitioner tried filing for refund application on 02.01.2018 and 13.2.2018 i.e. after the last date of filing TRAN-1. The Petitioner has provided errors received while filing refund application in Annexure-D and Annexure-E. Screen-shots of errors received on www.aces.gov.in and not GST Portal have been annexed in both the annexures. Further GST Portal (www.gst.gov.in) allows for filing refund application under GST Law. Thereafter the Petitioner tried filing TRAN-1 but the Petitioner could not file the same as the last date for filing TRAN-1 had lapsed on 27.12.2017. No specific order	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
91	Received from GSTN, Ruchi Soya Industries Ltd.	W.P. No. 3380/2019-Ruchi Soya Industries Ltd. v. UOI & Ors.	The Petitioner is challenging letter no. C.No. IV/06/Inv/23/2018-AE(Kkd) dated 18.2.2019 issued by Respondent no. 4 demanding IGST. The Petitioner has also challenged validity of Sr. No. 9 (ii) of the Notification No. 8/2017-Integrated Tax (Rate) and Sr. No. 10 of Notification No. 10/2017-Integrated Tax (Rate) dated 28.06.2017. No specific order.	No recommendation.	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.
92	Received from GSTN, Paharpur Cooling Towers	W.P. 7131/2019-Paharpur Cooling Towers v. UOI & Ors.	No technical glitch has been alleged by the Petitioner. Due to inadvertent error, the Petitioner filed TRAN-1 on 27.12.2017 bases on unrevised form ST-3. Further in paragraph 18 of the Writ Petition, the Petitioner has provided that Ld. Commissioner, Commercial Tax, Kolkata rejected the prayer of the Petitioner to revise TRAN-1 on the ground that the Petitioner's failure to submit revised GST TRAN-1 electronically was on account of technical difficulties on the common portal and thus the date of revision of GST TRAN-1 could not be extended. No specific order.	No recommendation	HC Order not forwarded, and No recommendation made as per 32nd GST Council decision.

GST Council Secretariat

- Dr. Rajeev Ranjan, Special Secretary, GST Council

Members (Centre)

- Sh. Sandeep M. Bhatnagar, Member (GST), CBIC
- Sh. P.K. Jain, Pr. Director General, DG-GST, CBIC
- Sh Anil Kumar Jha, Additional Secretary, Dept. of Revenue

Members (States) (through VC)

- Dr. P.D. Vaghela, CCST, Gujarat
- Sh. Sanjeev Kaushal, ACS, Haryana
- Ms. Smaraki Mahapatra, CST, West Bengal
- Sh. K. Gnanasekaran, Additional Commissioner, State Tax, Tamil Nadu (On behalf of CST, Tamil Nadu)

Special Invitees

- Sh. Upender Gupta, Pr. Commissioner, GST Policy Wing, CBIC
- Ms V. Usha, Pr Commissioner, C. Ex, CBIC
- Sh. Dheeraj Rastogi, Joint Secretary, GST Council
- Sh Prakash Kumar, CEO, GSTN
- Ms. Kajal Singh, EVP (Services), GSTN

Others

- Sh. Rajesh Kumar Agarwal, Director, GST Council
- Sh. Gauri Shankar Sinha, Director, GST Council
- Ms. Ujjaini Dutta, Director, GST Council
- Sh. R L Meena, Director, C. Ex, CBIC
- Sh Navraj Goyal, OSD, C. Ex, CBIC
- Sh. Amaresh Kumar, Joint Commissioner, GST Policy Wing, CBIC
- Sh. Arjun Kumar Meena, Under Secretary, GST Council
- Sh. Rahul Raja, Under Secretary, GST Council
- Sh. S Mahesh Kumar, Under Secretary, GST Council
- Sh. Krishna Koundinya, Under Secretary, GST Council
- Sh. Kumar Satyam, Asst. Commissioner, GST Policy Wing, CBIC

Minutes of the 7th meeting of IT Grievance Redressal Committee (IT-GRC) held on 11th June 2019 at Kalpvriksha, North Block, New Delhi

The seventh meeting of the IT Grievance Redressal Committee (IT-GRC) was held in Kalpvriksha in North Block, New Delhi on 11th June 2019. The list of officers who attended the meeting is attached as **Annexure-3**.

2. Shri Vashistha Chaudhary, SVP (Services), GSTN appraised the background that a total of around 2572 cases of TRAN 1 had been received from Nodal Officers till 31.03.2019 at GSTN. The details of cases discussed in previous meetings were as follows.

Table 1: Details of TRAN 1 cases presented before IT-GRC through GSTN

S. No.	Meeting Reference	No. of TRAN-1 Cases			Cases Considered and approved	Cases Considered and not approved
		Nodal Officer	Court Cases	Total		
1	2	3	4	5 (3+4)	6	7
1	1st IT-GRC on 22.06.2018	161	9	170	122	48
2	2nd IT-GRC on 21.08.2018	262	78	340	213	127
3	3rd IT-GRC on 26.10.2018	252	16	268	70	198
4	4 th IT-GRC on 12.02.2019	408	53	461	165	296
5	5 th IT-GRC on 05.03.2019	203	21	224	80	144
6	6 th IT-GRC on 27.05.2019	594	88	682	172	510
7	7 th IT-GRC on 11.06.2019	236	13	249	To be discussed	
8	Sub Total			2394		

3. SVP (Services) explained further that in previous six ITGRC Meetings total 2145 TRAN 1 cases including cases where Writ Petitions were filed in various High Courts were presented to ITGRC. Out of which, a total of 822 cases had been considered and approved. Further, another 258 TRAN-2 cases had also been approved by ITGRC during these meetings. The filing of TRAN 1/TRAN-2 in above 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. Now, another 249 cases had been examined and were being presented before 7th ITGRC. Out of these 236 cases were sent by Nodal officers of Center/States while 13 cases were arising out of writ petitions filed before various High Courts. The list of cases received from Nodal officers was at **Annexure 1** of the Agenda and the list of Court/writ petition Cases was at **Annexure 2** 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.

4. 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 01 sub-category 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 A-1: 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 numbers were processed with error since the taxpayer had not added them in his registration details.

Table-2: Cases reported as having Technical Glitch

Sub Category	Sub Category Description	Cases received from Nodal Officers	Writ Petition Cases
1	2	3	4
A-1	Processed with Error	93 (S. No 01 to 93 of Annexure 1)	05 (S. No 01 to 05 of Annexure 2)
	Sub Total	93	05

5. **Category ‘B’** had cases where no technical issues had been observed in TRAN 1 filing. 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 06 sub-categories and number of cases pertaining to each sub-category had been 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-4: 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.
- **Sub-Category B-5: Cases in which TRAN-1 was filed once and revised thereafter but credit was not received.** No error had been seen in system logs.
- **Sub-Category B-6: Cases in which Tax payer was not entitled to TRAN 1 credit as it was an ISD taxpayer.**

Table-3: Cases Not having Technical Glitch

Sub Category	Sub Category Description	Cases received from Nodal Officers	Writ Petition Cases
1	2	3	4
B-1	As per GST system log, there are no evidences of error or submission/filing of TRAN 1.	77 (S. No 94 to 170 of Annexure 1)	06 (S. No 06 to 11 of Annexure 2)
B-2	TRAN-1 filing attempted for first time or revision and No error /No valid error reported.	26 (S. No 171 to 196 of Annexure 1)	NIL
B-3	Successfully Filed as Per Logs with No Valid Error reported	24 (S. No 197 to 220 of Annexure 1)	02 (S. No 12 to 13 of Annexure 2)
B-4	TRAN-1 filed once but credit not received.	13 (S. No 221 to 233 of Annexure 1)	NIL
B-5	TRAN1 Filed once and revised thereafter but credit not received	02 (S. No 234 to 235 of Annexure 1)	NIL
B-6	Tax payer was not entitled to TRAN 1 credit as it was an ISD Taxpayer	01 (S. No 236 of Annexure 1)	NIL
	Sub Total	143	08

6. Considering the above submissions, Committee discussed the cases of technical glitch of Category 'A' and after further elaboration and discussion, 98 cases pertaining to technical glitch categories as per Table 2 above were considered for allowing filing of TRAN 1 in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1 and TRAN 2.

7. SVP (Services) also appraised ITGRC about the status of various Writ Petitions on TRAN 1 issue which had been received by GSTN. He informed that 13 cases of TRAN-1/TRAN-2 filing were included in the Agenda as **Annexure-2** pertained to the High Court Orders/Writ Petitions. Out of these 13 cases, in 05 cases some technical glitches were found as enumerated in Annexure-2 Category A-1 and in 08 cases of Category B-1 (6 cases) and B-3 (02 cases) no technical glitches were found by GSTN. These cases were put up before ITGRC for discussion and suitable decisions:

7.1 In addition, SVP (Services) GSTN highlighted the case of Bhargava Motors filed before Hon'ble High Court of Delhi wherein the Court had ordered to enable taxpayer for filing of TRAN-1 manually or electronically. This case was brought to the 2nd ITGRC at Writ Petition stage and Committee had decided not to allow TRAN-1 filing, since no evidence of technical glitch was found. However, Hon'ble Court had now passed final order directing Respondents to allow filing of TRAN-1. A separate note in respect of the case was enclosed as Annexure-3 to the Agenda.

7.2 In CWP NO. 1280 of 2018- Bhargava Motors v. UOI & Ors. (GSTIN 07AANPB3551G1ZX) Delhi High Court vide its judgment dated 13.05.2019 disposed the petition with direction to allow the Petitioner to file TRAN-1 electronically/manually by 31.05.2019. It was alleged by the Petitioner that the Petitioner filed its GST TRAN-1 on 27.12.2017 thereby claiming credit of Rs. 74,96,069/- and also furnished details of stock alleged to be held by the Petitioner on which credit was to be claimed. However, the said details were not showing in the electronic ledger of the Petitioner. The issue of the Petitioner was deliberated in the 2nd ITGRC held on 21.08.2018, prior to the order of the Hon'ble Court, and after due deliberations the case was not found suitable for enabling taxpayer for filing TRAN-1 because there was no evidence of technical glitch. As per the GST System logs, the Petitioner had filed TRAN1 twice on 27.12.2017 and there were no evidences of technical error found at the time of filing TRAN-1. Only one-time revision of TRAN-1 was allowed as per GST Law. Further, as per GST System logs, the Petitioner had not saved any data, all the ITC fields had been entered as zero. Hence the TRAN-1 credit was not credited to electronic credit ledger of the Petitioner. GSTN had sent comments in the matter to GST, Delhi North vide email dated 27.12.2018. GSTN filed its counter affidavit on 22.12.2018. The court vide order dated 07.1.2019 had directed that the Respondents should submit to the court as to what was disclosed by the Petitioner while filing TRAN-1. Thereafter, GSTN filed its additional counter affidavit giving screen shots of all logs on 12.03.2019. The counter affidavit on behalf of GST Council Secretariat, by GST Delhi North Commissionerate was filed on 11.03.2019 wherein GST Council Secretariat had stated that individual disputes relating to technical glitches of the GST Portal does not come within the domain of GST Council Secretariat and they have requested GSTN to provide assistance to the court. This case was also raised in the 6th ITGRC meeting wherein it was decided that the Commissionerate may either file an appeal against the above-mentioned order or, if it was found to be a fit case in terms of 32nd GST Council decision regarding extended scope of ITGRC for non-technical issues also, then the case might be recommended by the Commissioner following the prescribed procedure.

7.3 Further, in 4 cases out of 8 cases of Category B, Hon'ble High Courts had given interim (in 3 cases) or final (in 01 case) orders for allowing TRAN-1 filing, manually or electronically, without giving any consideration to the technical glitches. In all above 4 cases no technical glitch was found by GSTN.

7.4 Thus, 8 cases (including 03 cases in which interim orders and 1 case in which final order had been passed by Hon'ble High Courts) were identified as having no technical glitches. Further, out of these 8 cases, 7 cases are still pending before High Courts for final decision. GSTN had written mails to the petitioners for providing evidences of technical errors by 11th June, 2019, if any, since no such logs of technical glitches had been found at GST System by GSTN. It was important to take suitable decisions on the cases where Hon'ble High Court had ordered to allow filing of TRAN-1, whether appeal against such orders were to be filed or taxpayers were to be enabled for filing.

8. Committee discussed the cases of writ petitions where Hon'ble High Court had directed to allow the filing of TRAN-1 manually or electronically, without giving any consideration to the technical glitches. Committee had observed that the Goods and Services Tax Council being a constitutional body; its functions and duties were clearly mentioned in the Constitution. It is not the function of the GST Council to receive representations from the general public and dispose one by one following quasi-judicial process. The above position was supported by Double Judge Bench of Hon'ble High Court of Kerala Judgment dated 11.04.2019 in WA. No. 2061/2017 against the Judgement dated 02.08.2019 of the learned single judge in WPC 25613/2017.

8.1 It was also observed that as per circular No. 39/13/2018-GST dated 03.04.2018 the scope of ITGRC was to address problems which were essentially related to Common GST Portal and affect a large section of taxpayers. Problems related to individual taxpayers were not covered under this mechanism. This mechanism was proposed for a class of taxpayer and not for individual taxpayers. SVP (Services), GSTN further added that in majority of cases they got only final order copy either from the petitioner or jurisdictional tax authorities for further necessary action as per orders of Hon'ble High Courts. It was observed by the committee that many of these cases were not received through jurisdictional tax authorities hence, not having Writ Petition copy and certified copy of the orders. It was also discussed that jurisdictional tax authorities should send such cases to ITGRC along with legal advice/opinion on acceptability or otherwise from Government Counsel to reach on some decision by ITGRC.

8.2 Keeping in mind the scope of ITGRC as per circular No. 39/13/2018-GST dated 03.04.2018 and in absence of vital details like WP copy and certified copy of orders, it was decided by the committee that in all such cases where Court had directed to allow the filing of TRAN-1 manually or electronically, without giving any consideration to the fact whether technical glitches were there or not; jurisdictional tax authorities shall take legal opinion of Government Counsel to file appeal/review petitions as deem fit and proceed legally as per CGST/SGST/UTGST Act, law and rules. It was decided that the Commissionerate/States may either file an appeal against the above-mentioned order or, if it was found to be a fit case in terms of 32nd GST Council decision regarding extended scope of ITGRC for non-technical issues also, then the case might be recommended by the Commissioner following the prescribed procedure. The Commissionerate/States may obtain the status of Technical Glitches in the cases where decisions are to be taken for filing of Appeal or enabling taxpayers for filing of TRAN-1/TRAN-2 in compliance of Hon'ble High Courts orders, wherever such information is not available on record.

9. Decision:

9.1 After detailed discussion and considering the above facts, the IT-GRC decided to allow filing of TRAN-1 in total 98 cases of Category 'A' as per Annexures indicated in column No. 3 and 4 of Table-2 on account of technical/system issues as explained at para 4 above, in accordance with the Law Committee recommendations regarding consequential benefits related to filing of TRAN 1.

9.2 The IT-GRC also decided not to allow remaining 151 cases of Category 'B' as per Annexures indicated in column No. 3 and 4 of Table-3 in absence of any evidence of technical/system errors in these cases as explained at para 5 above, as was decided in similar cases in past six IT-GRC meetings.

9.3 After going through the Court cases, It was also decided by the committee that in all such cases where Court had directed to allow the filing of TRAN-1 manually or electronically, without giving any consideration to the fact that technical glitches were there or not, jurisdictional tax authorities shall take legal opinion of Government Counsel to file appeal/review petitions as deem fit and proceed legally as per CGST/SGST/UTGST Act, law and rules. It was decided that the Commissionerate/States may either file an appeal against the above-mentioned order or, if it was found to be a fit case in terms of 32nd GST Council decision regarding extended scope of ITGRC for non-technical issues also, then the case might be recommended by the Commissioner following the prescribed procedure. The Commissionerate/States may obtain the status of Technical Glitches in the cases where decisions are to be taken for filing of Appeal or enabling taxpayers for filing of TRAN-1/TRAN-2 in compliance of Hon'ble High Courts orders, wherever such information is not available on record.

Cases sent by Nodal officers of Center/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.	93
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	77
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.	26
B3	Successfully Filed as Per Logs with No Valid Error reported	The taxpayer has successfully filed TRAN1 and no technical error has been found.	24
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.	13
B5	TRAN1 Filed once and revised thereafter but credit not received	Cases where the taxpayer has filed TRAN1 twice but no credit has been posted. No technical issues has been observed in the logs.	2
B6	ISD Taxpayer	Taxpayer is registered as ISD taxpayer on GST portal and hence not entitled to Transition Credit.	1
	Total		236

Category A:

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 businesses	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
1	37AARPV1129N1ZX	NARASIMHA RAO VUNNAM	Andhra Pradesh	Proprietorship	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
2	37AAMFS3539A1Z7	SRINIVASA MEDICAL CORPORATION, GUNTUR	Andhra Pradesh	Partnership	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
3	37ACVFS2156G1ZN	SRI RAMESWARA MEDICAL CORPORATION, GUNTUR	Andhra Pradesh	Partnership	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
4	37ADAFS2198G1ZW	SREE KRISHNAMA HENDRA MEDICAL CORPORATION, GUNTUR	Andhra Pradesh	Partnership	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
5	37AACCM3033G1ZS	GIYAAN PHARMA PVT LTD	Andhra Pradesh	Private Limited Company	D. Venkateswara Reddy, Commissioner, CGST Commissionerate, Tirupati	Centre	comm.tp@gov.in
6	37AADCS0845B2ZO	SEAWAYS SHIPPING AND LOGISTICS LIMITED	Andhra Pradesh	Public Limited Company	Dr. D . K. Sinivas, Principal Commissioner, CGST Commissionerate, Visakhapatnam	Centre	commrgstvskp@gov.in

7	10APBPK9 648C1Z8	Manish Kumar	Bihar	Partnership	Nitin Anand, Commissioner, CGST & Central Excise Commissionerate, Ranchi Zone, Patna	Centre	nitinanand.irs@gov.in
8	22AAACN7 325A3Z3	NMDC Limited	Chhatis gharh	Public Sector Undert aking	Shri Sumit Kumar Agrawal, Assistant Commissioner, CGST & Central Excise Commissionerate, Raipur	Centre	cgstrpr2@gmail.com
9	24AAFCD0 074M1ZP	DHARTI ASSOCIATES PRIVATE LIMITED	Gujarat	Private Limited Compa ny	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov- ct@gujar at.gov.in
10	24AAFFE3 461L2ZE	EFFITEX MACHINES LLP	Gujarat	Limited Liabilit y Partner ship	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov- ct@gujar at.gov.in
11	24AIBPP16 46C1ZQ	VANITA SHIVBHAGW AN PODDAR	Gujarat	Proprie torship	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov- ct@gujar at.gov.in
12	24AASFR0 685G1ZW	RISHIKESH STRUCTURAL SOLUTION LLP	Gujarat	Limited Liabilit y Partner ship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10- ct@gujar at.gov.in
13	24AAOCA3 279J1ZC	APOLLOTECH NO INDUSTRIES PRIVATE LIMITED	Gujarat	Private Limited Compa ny	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov- ct@gujar at.gov.in
14	24AAGFG5 848Q1ZR	G FLEX	Gujarat	Partnership	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov- ct@gujar at.gov.in
15	24AFSPJ65 35L1ZX	KALPESHKU MAR RAMESHBHAI JAIN (HARIOM METAL AND TUBES)	Gujarat	Proprie torship	Smt. A. R. Patel, Deputy Commissioner of State Tax, Valsad	State	dc18- sur2- gstn@gu jarat.gov. in

16	24AABCV0 165F1ZQ	VITRAG FOAM PVT. LTD.	Gujarat	Private Limited Compa ny	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
17	24ACQFS6 814A1Z6	SANJAR PHARMA LLP	Gujarat	Limited Liabilit y Partner ship	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
18	24AADCG6 157G1ZP	GURUKRUPA KRAFTS PVT. LTD.	Gujarat	Private Limited Compa ny	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
19	24AAECS0 804K1ZL	M/s Surmount Laboratories Private Limited	Gujarat	Private Limited Compa ny	Dr. Ashir Tyagi, Principal Nodal Officer, CGST Commissionerate, Vadodara Zone	Centr e	commr- cexvdr2 @nic.in
20	24AAHCR3 902J2ZF	R. K. SYNTHESIS LIMITED	Gujarat	Public Limited Compa ny	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excie Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
21	24AAKCA1 003C1ZL	M/s. Ace Riverside Pvt. Ltd.	Gujarat	Private Limited Compa ny	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excie Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
22	24ACJPR00 07M1ZN	M/s. Capital Agro Industries (GORDHANBH AI TAPUBHAI RAMANI)	Gujarat	Proprie torship	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excie Commissionerate, Ahemdabad	Centr e	commr- cexamd3 @nic.in
23	06AAFCA8 479D2ZJ	AUTOMAX CONSTRUCTI ONS LIMITED	Haryan a	Private Limited	Sh. Surender Lathar, Deputy Excise & Taxation	State	gsttihry @gmail. com

				Compa ny	Commissioner, Gurugram East		
24	06AAF8G8 745G1ZF	Graduate Management Global Connection (India) Private Limited	Haryan a	Private Limited Compa ny	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner, Gurugram East	State	gsttihry @gmail. com
25	06AACCH6 555Q1Z0	Hitachi Zosen India Private Limited	Haryan a	Private Limited Compa ny	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner, Gurugram East	State	gsttihry @gmail. com
26	06AACCS9 321B1ZQ	SONAL FEBRICATOR S PRIVATE LIMITED	Haryan a	Private Limited Compa ny	Nodal Officer IT issues, Haryana	State	gsttihry @gmail. com
27	06AACCK0 434D1Z6	MANAS GEO TECH INDIA PRIVATE LIMITED	Haryan a	Private Limited Compa ny	Pranesh Pathak, Commissioner, Office of the Commissioner of CGST, Faridabad	Centr e	commr- gstfbd@ gov.in
28	06AABCS8 348B1ZI	SMS INDIA PRIVATE LIMITED	Haryan a	Private Limited Compa ny	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner, Gurugram East	State	gsttihry @gmail. com
29	06AAACT4 477D2ZF	TRINAYANA AUTO PRIVATE LIMITED	Haryan a	Private Limited Compa ny	Sh. Surender Lathar, Deputy Excise & Taxation Commissioner, Gurugram East	State	gsttihry @gmail. com
30	01AACCD0 390H2Z7	DAWAR CEMENTS PRIVATE LIMITED	Jammu & Kashmi r	Private Limited Compa ny	Safdar Ali, Assistant Commissioner, Central Tax, GST Division, Srinagar	Centr e	gstdivisi onsrinag ar@gmai l.com
31	20AABCT1 067C1Z3	The Indian Steel & Wire Products Limited	Jharkha nd	Public Limited Compa ny	Nitin Anand, Commissioner, CGST & Central Excise Commissionerate, Ranchi Zone, Patna	Centr e	nitinan d.irs@go v.in
32	29AACCG7 570N1ZY	GMR CORPORATE AFFAIRS	Karnat aka	Private Limited	R. Sriram, Commissioner, CGST	Centr e	supdpro 2.st2blr-

		PRIVATE LIMITED		Company	Commissionerate, Bengaluru East		ka@gov.in
33	29AABCC9513C1ZV	COSMIC IT SERVICES PRIVATE LIMITED	Karnataka	Private Limited Company	Dr. M. Aamir M. Iqbal Siddiqui, Assistant Commissioner, CGST Commissionerate, Bengaluru West	Centre	p.muralidharan@ltu.gov.in
34	29AAEFD4612K1ZE	DP INSTRUMENTS	Karnataka	Partnership	Basavaraj K. S., Joint Commissioner of Commercial Taxes, Bengaluru	State	basavaraj.sagar@ka.gov.in
35	29AAFCT6689N1Z8	TELAVERGE COMMUNICATIONS INDIA PRIVATE LIMITED	Karnataka	Private Limited Company	PRO Section, GST East Commissionerate, Domlur, Bengaluru	Centre	supdtpro2.st2blr-ka@gov.in
36	29AACCL1086E1ZL	M/s LAKSHYA TECH INDIA PVT LTD	Karnataka	Private Limited Company	Commissioner, CGST Commissionerate, Bengaluru South	Centre	commr-cexblr1@nic.in
37	29AAJCS0361G1ZB	Shanthala Machining Technologies Pvt Ltdq	Karnataka	Private Limited Company	G. V. Krishna Rao, Principal Commissioner, CGST Commissionerate, Mysore	Centre	techhqs-cexmys@gov.in
38	29AAACB8620J1ZK	BILL FORGE PRIVATE LIMITED	Karnataka	Private Limited Company	G. Narayanaswamy, Commissioner, CGST Commissionerate, Bengaluru South	Centre	commr-cexblr1@nic.in
39	29AAACH9633H1ZC	Hathway Krishna Cable Private Limited	Karnataka	Private Limited Company	G. Narayanaswamy, Commissioner, CGST Commissionerate, Bengaluru South	Centre	commr-cexblr1@nic.in
40	29AAFCK5222Q1Z0	K-NOMICS TECHNO SOLUTIONS PRIVATE LIMITED	Karnataka	Private Limited Company	G. Narayanaswamy, Commissioner, CGST Commissionerate, Bengaluru South	Centre	commr-cexblr1@nic.in
41	29AASFP6717D1ZT	PEB TECHNO	Karnataka	Partnership	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise	Centre	commr-cexblgm@nic.in

					Commissionerate, Belagavi		
42	29AACFT4 412F1ZD	TECHNO FAB	Karnat aka	Partn ership	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centr e	commr- cexblgm @nic.in
43	29AADCP4 756G1Z5	PGM FERRO STEELS PRIVATE LIMITED	Karnat aka	Private Limited Compa ny	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centr e	commr- cexblgm @nic.in
44	23AAECK9 887C1ZB	KIARA AUTOMOBILE S PRIVATE LIMITED	Madhy a Prades h	Private Limited Compa ny	Neerav Kumar Mallick, Commissioner, CGST & Central Excise Commissionerate, Indore	Centr e	Letter
45	27AACCB4 918M1ZF	M/s Blue Circle Organics Pvt. Ltd.	Mahara shtra	Private Limited Compa ny	C. Dhanasekran, Principle Commissioner, CGST & Central Excise Commissionerate, Thane Rural	Centr e	thanerura lgsk@g mail.com
46	27AADCN6 920C1ZP	Nirvana Lighting Private Ltd.	Mahara shtra	Private Limited Compa ny	Merrita Suni, Superintendent, C GST Commissionerate, Mumbai East	Centr e	mumbaie astgstnis sues@g mail.com
47	27AAACN3 459K1Z7	M/s.Nikita Plastochem	Mahara shtra	Private Limited Compa ny	Pritee Chaudhary, Additional Commissioner, CGST Commissionerate, Mumbai	Centr e	comp- gstmcent ral@gov. in
48	27AAACN5 963G1ZB	NAGPUR POLY FILMS PVT LTD	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.stat e@maha gst.gov.i n

49	27AAACF1 696A2ZW	SAHARA ASSET MANAGEMENT COMPANY PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	C. P. S. Chauhan, Joint Commissioner, CGST & Central Excise Commissionerate, Mumbai	Centr e	mumbais outh.dc.i t@gov.in
50	27AAAFF0 108L1ZR	Fibrochem Industries	Mahara shtra	Partner ship	Dr. Sunil Bodhgire Nodal Officer, Deputy Commissioner State Govt,Mumbai	State	gstt.stat e@maha gst.gov.i n
51	27AADCA4 283F1ZS	ASSOCIATED TEXTILE INDUSTRIES PVT LTD	Mahara shtra	Private Limited Compa ny	Merrita Suni, Superintendent, Central Government, Mumbai	Centr e	mumbaie astgstnis sues@g mail.com
52	27AAEPM4 688A1ZP	MOKHA INDUSTRIES (PROP. SHRI SURINDER GURCHARAN SINGH MOKHA) (SURINDER GURCHARAN SINGH MOKHA)	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
53	27AAACA3 959K1ZF	ALCO STEELS PVT LTD	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
54	27AAACN9 812C1ZN	NAGPUR PYROLUSITE PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
55	27AAVPR1 063P1ZT	ASHAPURA INDUSTRIES (DINESH SAKALCHAN D RATHOD)	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
56	27AACCS8 806M1ZV	Swaraj PVC Pipes PVT .LTD	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n

57	27AAHFA9 541R1ZQ	ASHAPURA CASTINGS	Mahara shtra	Partne rship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
58	27AAGCB0 232Q1ZK	BLOOMBURG MULTIVENTU RES PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
59	27AAECE3 295N1Z4	ELANTRA MERCANTILE PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
60	27AADCE7 536K1ZB	EMMAR MULTIVENTU RES PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
61	27AADCL0 903H1ZU	LONGBON TRADING PRIVATE LIMITED	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.stat e@maha gst.gov.i n
62	27AAOFA6 249B1ZH	ABL ENGINEERING COMPANY	Mahara shtra	Partne rship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.stat e@maha gst.gov.i n
63	27AJCPP15 63A1ZL	SUNSHELL INDUSTIRES (VANDANA AJAY PATIL)	Mahara shtra	Proprie torship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.stat e@maha gst.gov.i n
64	27AABCD0 295N1ZE	M/s Dystar India pvt. Ltd	Mahara shtra	Private Limited Compa ny	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centr e	Mahendr a.Patil@i cegate.g ov.in
65	27AAACY1 142N1Z6	YOGESHWAR CHEMICALS LTD	Mahara shtra	Public Limited Compa ny	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centr e	Mahendr a.Patil@i cegate.g ov.in

66	27AAACS6 855J1ZY	SHARDA MOTOR INDUSTRIES LIMITED	Mahara shtra	Public Limited Compa ny	Shri Rajiv Magoo, Joint Commissioner, CGST & Central Excise Commissionerate, Nashik	Centr e	gstnsk1 @gmail. com
67	27AAHFG7 241E1ZI	GLOBE CHEMIE	Mahara shtra	Partner ship	Shri Rajiv Magoo, Joint Commissioner, CGST & Central Excise Commissionerate, Nashik	Centr e	gstnsk1 @gmail. com
68	21ACWFS0 630E2ZB	SAI POLYMERS	Odisha	Partner ship	Dipankar Sahu, Joint Commissioner of CT & GST (IT), Commissionerate of CT & GST, Odisha	Centr e	dcctitp@ odishata x.gov.in
69	03AEEPBO 204R1ZZ	MUKESH BASSI	Punjab	Proprie torship	Pawan Garg, Deputy Commissioner of State Tax, State Government, Punjab	State	aetcgstpb @gmail. com
70	03AADFF3 284C1ZY	M/s Fair Deal Metals	Punjab	Partner ship	Sh. Ashutosh Baranwal, Principal Commissioner, CGST Commissionerate, Ludhiana	Centr e	cefldh@ nic.in
71	08AAJCS72 78Q1Z8	Shree Shyam Kripa Electric Private Limited	Rajasth an	Private Limited Compa ny	P. K. Singh, Commissioner, CGST & Central Excise Commissionerate, Jaipur	Centr e	ccu- cexjpr@ nic.in
72	08AACCB2 640J1ZU	COMPONENC E PORTAL SERVICES PRIVATE LIMITED	Rajasth an	Private Limited Compa ny	P. K. Singh, Commissioner, CGST & Central Excise Commissionerate, Jaipur	Centr e	ccu- cexjpr@ nic.in
73	33AAFCM0 690N1Z9	Tvl. Mayekawa India Pvt Ltd. (MAYEKAWA INDIA PRIVATE LIMITED)	Tamil Nadu	Private Limited Compa ny	S. Ramasamy, Joint Commissioner of State Tax, Tamilnadu	State	jccs@ctd .tn.gov.i n

74	33AAACB2 894G1ZU	BHARTI AIRTEL LIMITED	Tamil Nadu	Public Limited Compa ny	K.M. Ravichandaran, Commissioner, CGST & Central Excise Commissionerate, Chennai South	Centr e	comp.ch ennainort h@gov.i n
75	33AADCC7 579C1ZQ	CMG STEELS PRIVATE LIMITED	Tamil Nadu	Private Limited Compa ny	S. Ramasamy, Joint Commissioner State Govt., Tamilnadu	State	jccs@ctd .tn.gov.i n
76	33ABDFM7 383E1ZA	Tvl.MKS METAL ROOFINGS (MKL METAL ROOFINGS)	Tamil Nadu	Partner ship	S. Ramaswamy, Joint Commissioner (Computer Systems), Tamilnadu	State	jccs@ctd .tn.gov.i n
77	36AITPK92 77C1ZP	Nagarjuna Enterprises (NAGARJUNA RAO KONERU)	Telang ana	Proprie torship	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Medchal, Hyderabad	Centr e	cgst.mdc lcommte comp@g ov.in
78	36AAEFO3 514H1ZG	Oil Drilling Muds & Polymers	Telang ana	Partner ship	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Medchal, Hyderabad	Centr e	cgst.mdc lcommte comp@g ov.in
79	36AFVPG5 062L1ZW	GEDDAM RATNAM (RATNAM GEDDAM)	Telang ana	Proprie torship	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn @tgct.go v.in
80	36AAACE7 864M1Z4	SCI IT SOLUTIONS PRIVATE LIMITED	Telang ana	Private Limited Compa ny	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn @tgct.go v.in
81	36AAFPC9 836M1ZO	Pankaj Polytec Private Limited	Telang ana	Private Limited Compa ny	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centr e	cgst.mdc lcommte comp@g ov.in

82	36AABCW 1344B1ZT	Warmex Engineering Private Limited	Telangana	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hydarabad	Centre	cgst.mdc lcommte comp@g ov.in
83	09AABCP7 718G1Z9	Phoenix Lamps Limited	Uttar Pradesh	Public Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu- up@nic.i n
84	09AAACD2 839D1ZW	Dairy Craft India Private Limited	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu- up@nic.i n
85	09ACQPG6 345J1Z4	MADHU GUPTA	Uttar Pradesh	Proprie torship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu- up@nic.i n
86	09AACCA4 905H1ZU	Deutsche Motoren Private Limited	Uttar Pradesh	Private Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.i n
87	09AABCP2 343R1ZZ	M/S PASHUPATI CASTINGS LIMITED	Uttar Pradesh	Public Limited Company	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.i n
88	09AAKPG3 317Q1ZA	Sunita Gupta	Uttar Pradesh	Proprie torship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.i n
89	09AAECS3 937P1ZN	SARASWATI ENGINEERING LIMITED	Uttar Pradesh	Private Limited Company	S. K. Sharma, Commissioner, CGST Commissionerate, Kanpur	Centre	commr- cexkpr@ nic.in
90	09AANFV6 785G1ZC	VVM INDUSTRIES	Uttar Pradesh	Partner ship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.i n

91	19AAECA8 151B1ZX	Pinax Paper Mills Pvt. Ltd	West Bengal	Private Limited Compa ny	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumde r.ctax@ wbcomta x.gov.in
92	19AABCM 3918R1ZU	VISHAL INFRASTRUC TURE LIMITED	West Bengal	Private Limited Compa ny	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumde r.ctax@ wbcomta x.gov.in
93	19AAAFI81 55L1ZY	ISPAT UDYOG	West Bengal	Partner ship	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sar kar@wb comtax.g ov.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.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of businesses	Nodal Officer / Jurisdiction Name	Center/State	E-Mail ID
94	37AJLPK8051F1Z1	NIRMALA KOLLA(Guru Sumanth Cotton Traders)	Andhra Pradesh	Proprietorship	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
95	37ABFFS6101C1ZK	SRI VISHNU MEDICAL ENTERPRISES	Andhra Pradesh	Partnership	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
96	37ACLFS7279J1Z8	SANTOSH AUTOMOTIVE S	Andhra Pradesh	Partnership	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
97	37AAJCS1463M1ZW	SRI SESHASAI SPINNING MILLS PRIVATE LIMITED	Andhra Pradesh	Private Limited Company	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
98	37AACC K8209Q1 ZX	KUN UNITED MOTORS PRIVATE LIMITED	Andhra Pradesh	Private Limited Company	D. Venkateswara Reddy, Commissioner, CGST Commissionerate, Tirupati	Centre	comm.tpt@gov.in
99	37AFDPM1754P1ZZ	MANDAVA SUBBARAO	Andhra Pradesh	Proprietorship	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	ap-addl.it@apct.gov.in
100	37AADFT7182P1ZD	TUNUGUNTLA STEELS	Andhra Pradesh	Partnership	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	ap-addl.it@apct.gov.in

101	37AACH V9209E1Z Z	VAGICHERLA DURGA RAO, HUF	Andhra Pradesh	Hindu Undivided Family	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	ap- addl.it@apc t.gov.in
102	37AEWP K3005M1 Z2	RAMESH STEEL CORPORATIO N (RAMESH BABU KOLIPAKULA)	Andhra Pradesh	Proprie torship	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	ap- addl.it@apc t.gov.in
103	37AAHFP 0885F1Z2	PADMAVATHI PACKAGINGS	Andhra Pradesh	Partner ship	Shri. D. Ramesh, Joint Commissioner, Commercial Taxes Department, Vijayawada	State	ap- addl.it@apc t.gov.in
104	10AAPCS 1786D2ZE	SHASHANK AUTO PVT LTD	Bihar	Private Limited Compa ny	Nitin Anand, Commissioner, CGST & Central Excise Commissionerate, Patna-II	Centr e	nitinanand.i rs@gov.in
105	10ACPFS 3087E1Z5	Shiva Enterprises	Bihar	Partner ship	Nitin Anand, Commissioner, CGST & Central Excise Commissionerate, Ranchi Zone, Patna	Centr e	nitinanand.i rs@gov.in
106	22AAACL 1082G1Z1	Laxmi Ventures (India) Ltd.	Chhatis gharh	Public Limited Compa ny	Shri Sumit Kumar Agrawal, Assistant Commissioner, CGST & Central Excise Commissionerate, Raipur	Centr e	cgstrpr2@g mail.com
107	22AAMF R0801N1 Z9	Rajhans Industries.	Chhatis gharh	Partner ship	Shri Sumit Kumar Agrawal, Assistant Commissioner, CGST & Central Excise Commissionerate, Raipur	Centr e	cgstrpr2@g mail.com
108	07AAECS 6336E1ZF	Andaz Delhi Unit of Juniper Hotels Pvt Ltd (JUNIPER HOTELS	Delhi	Private Limited Compa ny	Sidharth Goyal, Assistant Commissioner, Central Government	Centr e	ccu- cexdel@nic .in

		PRIVATE LIMITED)					
109	30AACC M0106E1 ZI	M/s. Schiffer and Menezes (India) Pvt. Ltd.	Goa	Private Limited Company	Shri. K. Anpazhakan, Principle Commissioner, CGST Commissionerate, Panaji	Centre	santosh.vatsa@nic.in
110	24AAEFE 0534B1Z9	UDAY INFRA PROJECTS	Gujarat	Partnership	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov-ct@gujarat.gov.in
111	24AFVPP 3742C1ZC	BIPINBHAI KHEMCHANDAS PATEL	Gujarat	Proprietorship	Kamleshkumar L. Hadula, Deputy Commissioner Of State Tax, Ahmedabad	State	dc5-ahd2-gstn@gujarat.gov.in
112	24ADFPS 9321N1Z3	GOVINDBHAI JIVANLAL SHETH	Gujarat	Proprietorship	Kamleshkumar L. Hadula, Deputy Commissioner Of State Tax, Ahmedabad	State	dc5-ahd2-gstn@gujarat.gov.in
113	24AJOPJ4 797N1ZC	SHREE RAMART (RANI RAMKRISHNA JADHAV)	Gujarat	Proprietorship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10-ct@gujarat.gov.in
114	24AAICA 0462F1Z4	ALLTECH INDUSTRIES INDIA PRIVATE LIMITED	Gujarat	Private Limited Company	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov-ct@gujarat.gov.in
115	24AGIPS3 558H1Z4	CHE TANBHAI BABULAL SHAH	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov-ct@gujarat.gov.in
116	24AAECN 9308D2Z N	NAVJIVAN POLYFAB PVT LTD	Gujarat	Private Limited Company	Milind A. Kavatkar, Deputy Commissioner, State Government, Bharuch	State	dc14-vad2-gstn@gujarat.gov.in
117	24AAKFP 3526E1ZG	M/s. Precise Cast	Gujarat	Partnership	Dr. Tejpal Singh, Principle Commissioner, CGST & Central Excise Commissionerate, Ahemdabad	Centre	commr-cexamd3@nic.in

118	24ASNPA 7065L1ZH	ASIAN SKY ENGINEERING (ROOBI KHATOON ASLAM ANSARI)	Gujarat	Proprietorship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10- ct@gujarat. gov.in
119	24AQNPM2257N1 ZD	ASIAN SKY INFRASTRUCTURE (MOHAMMAD ASLAM GULAMRASUL ANSARI)	Gujarat	Proprietorship	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10- ct@gujarat. gov.in
120	24AANFG 5940L1Z1	GLOBAL ASSOCIATES	Gujarat	Partnership	Shri S. S. Rathod, Deputy Commissioner of State Tax, Vadodara	State	dc10- ct@gujarat. gov.in
121	06AADC R4298K1 ZX	RAJHANS PRESSINGS PRIVATE LIMITED	Haryana	Private Limited Company	Pranesh Pathak, Commissioner, Office of the Commissioner of CGST, Faridabad	Centre	commr- gstfbd@gov .in
122	06AAFFS 5926A1Z G	SHANKAR RICE MILL	Haryana	Partnership	Nodal Officer IT issues, Haryana	State	gsttihry@g mail.com
123	06ABHPB 1799D1Z V	AATMA RAM SONS (ROSHAN LAL BANSAL)	Haryana	Proprietorship	Nodal Officer IT issues, Haryana	State	gsttihry@g mail.com
124	06AACC D7781J1Z C	Disposafe Health and Life Care Ltd.	Haryana	Public Limited Company	Nodal Officer, IT issues, Haryana	State	gsttihry@g mail.com
125	20AIMPS 8810L1ZX	RAMESH CHANDRA SHARMA	Jharkhand	Proprietorship	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@jh arkhandmai l.gov.in
126	20AITPA5 881C1ZI	RAVI KUMAR AGARWAL	Jharkhand	Proprietorship	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@jh arkhandmai l.gov.in
127	20AHBPG 7737L1ZF	AMARJIT KUMAR GUPTA	Jharkhand	Proprietorship	Sheo Sahai Singh, Joint Commissioner Of State Tax, Ranchi	State	gst- comtax@jh

							arkhandmai l.gov.in
12 8	29AGGP M1066L1 Z2	M/s Naman Print N Pack (PANKAJ KUMAR)	Karnata ka	Proprie torship	Shri Dharm Singh, Commissioner, CGST Commissionerate, Brngaluru North West	Centr e	commr- cexblr5@ni c.in
12 9	29AABCR 0001L1ZO	M/s RSP Design Consultants India Pvt Ltd	Karnata ka	Private Limited Compa ny	Suresh Kumar, Commissioner, CGST Commissionerate, Bengaluru North	Centr e	commr- cexblr4@ni c.in
13 0	29AACCC 8453C1ZP	CHALUKYA MOTORS PRIVATE LIMITED	Karnata ka	Private Limited Compa ny	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi, Karnataka	Centr e	commr- cexblgm@n ic.in
13 1	29AFJPP1 468B1ZD	RAVJI PATEL	Karnata ka	Proprie torship	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centr e	commr- cexblgm@n ic.in
13 2	29ADDPJ 0507D1Z3	GAUTAMCHA ND JAIN	Karnata ka	Proprie torship	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centr e	commr- cexblgm@n ic.in
13 3	23AAAAI 5477L1ZG	Indore Academy of Pediatrics	Madhy a Pradesh	Society / Club/ Trust/ AOP	Neerav Kumar Mallick, Commissioner, CGST & Central Excise Commissionerate, Indore	Centr e	technicalce x@gmail.co m
13 4	27AASFP 4097L1ZB	PARAS KRISHI KENDRA	Mahara shtra	Partner ship	Rajiv Magoo, Joint Commissioner, CGST & Central Excise Commissionerate, Nashik	Centr e	gstnsl1@g mail.com
13 5	27AABCJ 4903B1Z2	M/s.JSM Corporation Pvt. Ltd.	Mahara shtra	Private Limited Compa ny	Pritee Chaudhary, Additional Commissioner, CGST Commissionerate, Mumbai	Centr e	comp- gstmcentral @gov.in

136	27AAGC G5839C2 ZK	M/s.Gallardo Trading Pvt. Ltd.	Mahara shtra	Private Limited Compa ny	Pritee Chaudhary, Additional Commissioner, CGST Commissionerate, Mumbai	Centr e	comp- gstmcentral @gov.in
137	27AAAFK 0971E1Z M	M/s.KHANDEL WAL STEEL & PIPE DISTRIBUTOR S	Mahara shtra	Partner ship	Pritee Chaudhary, Additional Commissioner, CGST Commissionerate, Mumbai	Centr e	comp- gstmcentral @gov.in
138	27AAEFN 4156E1ZE	M/s.Nyasa Enterprise	Mahara shtra	Partner ship	Pritee Chaudhary, Additional Commissioner, CGST Commissionerate, Mumbai	Centr e	comp- gstmcentral @gov.in
139	27AABFT 5070E1ZC	TRANSLINE CARGO SERVICES	Mahara shtra	Partner ship	Merrita Suni, Superintendent, Central Government, Mumbai	Centr e	mumbaieast gstnissues@ gmail.com
140	27ADTPJ 7736N1ZL	RENU RAVINDRA JAIN	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in
141	27AGOPD 0372N1Z4	SUDHA DHANJAY DAYAMA	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in
142	27AADC C9919J1Z 8	C'MEAC COMMUNICA TION PVT LTD	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in
143	27AEZPK 7969R1ZT	MAHAMAYA FRAGRANCES (GURUDUTT KAMATH)	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in
144	27ABRPB 9803G1ZI	SUMIT CHANDMAL BORA	Mahara shtra	Proprie torship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in
145	27AABC K6755C1 ZL	KLINWELD WIRES PVT. LTD.	Mahara shtra	Private Limited Compa ny	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gsttit.state@ mahagst.go v.in

146	27ABAF M5036F1 ZI	MICTA CULTURETAI NMENT	Mahara shtra	Partner ship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.state@ mahagst.go v.in
147	27AKBPP 7621D1Z B	YOGESHWAR KRISHI KENDRA,AMA LNER (DEEPAK PANDURANG PATIL)	Mahara shtra	Proprie torship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.state@ mahagst.go v.in
148	27BEDPP 9244M1Z V	SANDESH KRUSHI SEVA KENDRA	Mahara shtra	Proprie torship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.state@ mahagst.go v.in
149	03AAAC A2098P1Z J	Ajit Singh Om Parkash Pvt. Ltd.	Punjab	Private Limited Compa ny	Pawan Garg, Deputy Commissioner of State Tax, State Government, Punjab	State	aetcgstpb@ gmail.com
150	33AACCR 0215M1Z O	RAJARATNA M CONSTRUCTI ON PVT. LTD	Tamil Nadu	Private Limited Compa ny	S. Ramasamy, Joint Commissioner State Govt., Tamilnadu	State	jccs@ctd.tn. gov.in
151	33AAJCA 2111N1Z X	ANAND TRANSPORT PRIVATE LIMITED	Tamil Nadu	Private Limited Compa ny	M. Sreedhar Reddy, Principal Commissioner of GST & Central Excise, Chennai	Centr e	comp.chenn ainorth@go v.in
152	33CAMPP 8568E1Z8	Tvl.Rajasundara m & Co (THANDAVA MURTHY PREMA KUMARI	Tamil Nadu	Proprie torship	S. Ramaswamy, Joint Commissioner (Computer Systems), Tamilnadu	State	jccs@ctd.tn. gov.in
153	33AAAFV 0645A1Z V	VIVEKA ESSENCE MART	Tamil Nadu	Partner ship	S. Ramaswamy, Joint Commissioner (Computer Systems), Tamilnadu	State	jccs@ctd.tn. gov.in
154	36AABCI 6744D1ZP	ICOAT PROJECTS	Telang ana	Private Limited	Radha Sindhiya Linga, Assistant Commissioner, State	State	ac_gstn@tg ct.gov.in

		PRIVATE LIMITED		Company	Government, Hyderabad		
155	36AAEFH4602H1ZO	HYDERABAD NETWORK	Telangana	Partnership	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tgct.gov.in
156	36AAACG8730G1ZO	Garg Distributors Private Limited	Telangana	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centre	cgst.mdclco mmtecomp@gov.in
157	09AAVPA7882K1ZV	Mr. Mohit Agrawal	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Uttar Pradesh, Lucknow	State	ctithqlu-up@nic.in
158	09AAXFA5714E1Z8	AMBAY TRADING COMPANY	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Uttar Pradesh, Lucknow	State	ctithqlu-up@nic.in
159	09ADGPJ8303G2ZL	KRISHNA STEELS (AMBRISH JAIN)	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Uttar Pradesh, Lucknow	State	ctithqlu-up@nic.in
160	09ABHFA0874A1ZR	AKASH DISTRIBUTORS	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu-up@nic.in
161	09AAJFA3886B1ZF	Akay Distributors	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu-up@nic.in
162	09ACFPR3771A1ZN	VINAY RAI	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow, Uttar Pradesh	State	ctithqlu-up@nic.in
163	09AKHPS9117P1Z8	Balbir Singh	Uttar Pradesh	Proprietorship	Kharak Chand, Deputy Commissioner, CGST Commissionerate, Noida	Centre	tayal.kc@gov.in
164	09AAFCG2566B1ZS	M/S GREAT INDIA FOODS	Uttar Pradesh	Private Limited	Joint Commissioner (I.T.), Commercial	State	ctithqlu-up@nic.in

		PRIVATE LIMITED		Company	Taxes, Head Quarter, Lucknow		
165	09AAKF M3116B1 ZN	INDIAN AUTOMOBILE S	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
166	09AARFS 2155D1Z1	SHILPAM INDUSTRIES	Uttar Pradesh	Partnership	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
167	09AQDPS 2640H1Z R	SHILPAM PACKING & PRINTING INDUSTRIES (PREM CHAND SINGHAL)	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu-up@nic.in
168	19AAVCS 7553E1ZO	SAAUJ INFRATECH PRIVATE LIMITED	West Bengal	Private Limited Company	Shri Rajeev Gupta, Commissioner, CGST Commissionerate, Kolkata South	Centre	kolouth.gst@gov.in
169	19ACQPJ 9971M1Z G	ANAND JHANWAR	West Bengal	Proprietorship	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in
170	19AAATT 6606M1Z 0	THE INSTITUTE OF INDIAN FOUNDRY ME N	West Bengal	Society / Club/ Trust/ AOP	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in

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	Center/State	E-Mail ID
171	37AADF M6344A1 ZL	MATURU PANCHAKSHA RI	Andhra Pradesh	Partnership	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
172	37AACC V6045K1 Z0	VANTAGE SPINNERS PRIVATE LIMITED	Andhra Pradesh	Private Limited Company	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
173	22AJIPA0 938L1ZG	Shree Kamal Infrastructure (SONU AGRAWAL)	Chhattisgarh	Proprietorship	Deepak Giri, Deputy Commissioner, State Tax, Raipur	State	deepakgiri.cctd-cg@gov.in
174	24AAECP 2371C1Z V	ADITYA BIRLA FASHION AND RETAIL LIMITED	Gujarat	Public Limited Company	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
175	24AAWP P0025G1Z R	JAYANTILAL KESHAVLAL PATEL	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
176	24AJOPS2 506G1Z7	NAINESH AKSHAYKUMAR SHAH	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahmedabad	State	jcegov-ct@gujarat.gov.in
177	24AADCS 4382D1Z K	SUDARSHAN ELASTOMER PVT LTD	Gujarat	Private Limited Company	Dr. Ashir Tyagi, Principal Nodal Officer, CGST Commissionerate, Vadodara Zone	Centre	commr-cexvdr2@nic.in
178	24ABDF M4979N1 ZM	MAK NUTRIMENT LIMITED	Gujarat	Limited Liability	S. M. Saxena, Joint Commissioner of	State	jcegov-ct@gujarat.gov.in

		LIABILITY PARTNERSHIP		Partnership	State Tax, Ahmedabad		
179	29AABCW5464E1Z5	M/s. Whizdm Innovations Pvt Ltd.	Karnataka	Private Limited Company	R. Sriram, Commissioner, CGST Commissionerate, Bengaluru East	Centre	supdtpro2.st2blr-ka@gov.in
180	23AABC08820E1ZR	OFFSHORE PETROCHEM PRIVATE LIMITED	Madhya Pradesh	Private Limited Company	Dr. Dharmpal Sharma, Joint Commissioner & Nodal Officer, Commercial Tax Department, Madhya Pradesh	State	dp.sharma@mptax.mp.gov.in
181	23AACFB8238K1ZG	BHAGWATI MOTORS	Madhya Pradesh	Partnership	Dr. Dharmpal Sharma, Joint Commissioner & Nodal Officer, Commercial Tax Department, Madhya Pradesh	State	dp.sharma@mptax.mp.gov.in
182	27ABBFM9172B1ZC	MPD PIPES LLP	Maharashtra	Limited Liability Partnership	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.state@mahagst.gov.in
183	27AABCS8137L1ZY	SMC CORPORATION (INDIA) PVT LTD	Maharashtra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.state@mahagst.gov.in
184	27AATCS7591J1ZC	M/s Specialty Value Lighting & Design Pvt Ltd	Maharashtra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.state@mahagst.gov.in
185	27ACAPK4362M1ZF	RAM AGRO AGENCY (SHAILESH SURESHCHANDRA KABRA)	Maharashtra	Proprietorship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.state@mahagst.gov.in

186	03AABC M5674J1ZE	McNROE Consumer Products Pvt. Ltd	Punjab	Private Limited Company	Pawan Garg, Deputy Commissioner of State Tax, State Government, Punjab	State	aetcgstpb@gmail.com
187	33AALFA 2992E1ZJ	Anand Distributors	Tamil Nadu	Partnership	J. M. Kennedy, Commissioner, Central Government, Tiruchchirappalli, Tamil Nadu	Centre	comp.chennai north@gov.in
188	36AAEC M7469C1 ZC	MAHESWARI FASTENERS & BRIGHT PVT LTD	Telanga na	Private Limited Company	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tgct .gov.in
189	36AEBPC 7965H2ZE	CHIKKALA MURALIDHAR	Telanga na	Proprietorship	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tgct .gov.in
190	36AHIPA 1686P1ZX	AKUTHOTA PADMA SEKHAR	Telanga na	Proprietorship	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tgct .gov.in
191	36AAGC A9088H1 Z9	A S Iron & Steel India Private Limited	Telanga na	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hydarabad	Centre	cgst.mdclco mmtecomp@ gov.in
192	09AFXPB 3378L1ZP	JAGDEEP BHALLA	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Uttar Pradesh, Lucknow	State	ctithqlu- up@nic.in
193	09AFOPG 2268P1ZQ	KANAK MARBLES (GIRISH KUMAR GUPTA)	Uttar Pradesh	Proprietorship	Joint Commissioner (I.T.), Commercial Taxes, Head Quarter, Lucknow	State	ctithqlu- up@nic.in
194	05AABCJ 9963D2ZH	JMJ PAPER PRODUCTS	Uttara khand	Private Limited	Shri Deepak Shukla, Assistant Commissioner, CGST	Centre	acdehradun@ gmail.com

		PRIVATE LIMITED		Company	Commissionerate, Dehradun		
195	19ABBFA3752B1ZV	ALLFLEX PLASTICS LLP	West Bengal	Limited Liability Partnership	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumder.ctax@wbcomtax.gov.in
196	19AADC M6630J1Z9	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

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.

S. No	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of business	Nodal Officer / Jurisdiction Name	Center/ State	E-Mail ID
197	37ACAPP9643G1ZC	PASUPARTHI JAYARAM	Andhra Pradesh	Proprietorship	D Ramesh, Additional Commissioner (ST) (IT), Andhra Pradesh	State	ap-jcgstn@apct.gov.in
198	24AAQFA0466L1Z9	ANS SALES AGENCY	Gujarat	Partnership	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov-ct@gujarat.gov.in
199	24ADXPP0646B1ZJ	CHANDRIKABEN NARSINHB HAI PATEL	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov-ct@gujarat.gov.in
200	24AFVPG1558D1ZH	HITESH MAHESHKUMAR GADHIA	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov-ct@gujarat.gov.in
201	24AACFH4848M1Z4	HI-TECH AUTO	Gujarat	Partnership	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov-ct@gujarat.gov.in
202	24AGFPR2532K1ZD	KRUNAL AMBALAL RAMI	Gujarat	Proprietorship	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov-ct@gujarat.gov.in
203	06AABFZ5006A1ZQ	M/s 3D Manufacturing LLP	Haryana	Limited Liability Partnership	Nodal Officer, IT issues, Haryana	State	gsttihry@gmail.com
204	06AEHPA2640B1ZC	M/S LIBERTY CHEMICALS (ADARSH ARORA)	Haryana	Proprietorship	Nodal Officer, IT issues, Haryana	State	gsttihry@gmail.com

205	06AAFCG10 05K1ZZ	GRID INDUSTRIES PRIVATE LIMITED	Haryana	Private Limited Company	Smt. Aruna Singh , Nodal Officer, IT issues, Haryana	State	gsttihry@gmail.com
206	06AAACZ07 51C1ZR	ZUPITEX (INDIA) PRIVATE LIMITED	Haryana	Private Limited Company	Nodal Officer, IT issues, Haryana	State	gsttihry@gmail.com
207	29AABCS71 72H1Z2	M/s Springwel Mattresses Pvt Ltd	Karnataka	Private Limited Company	Shri Dharm Singh. Commissioner, Office of the Commissioner of Central Tax, Bengaluru North West Commissionerate	Centre	commr- cexblr5@nic. in
208	29ADVPR82 40H1ZR	SALANA GOVINDA RAJU	Karnataka	Proprietorship	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centre	commr- cexblgm@nic. in
209	29AAICS814 2E1Z5	SUPRA STEEL AND POWER PRIVATE LIMITED	Karnataka	Private Limited Company	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Centre	commr- cexblgm@nic. in
210	32AADFF56 31M1ZH	FUTURE SYSTEMS	Kerala	Partnership	Sunil Kumar V., State Tax Officer, State Government, Kerala	State	vksuni.ctd@k erala.gov.in
211	23DEKPS77 30L1ZY	RAJENDRA SONI	Madhya Pradesh	Proprietorship	Neerav Kumar Mallick, Commissioner, CGST & Central Excise Commissionerate, Indore	Centre	technicalcex @gmail.com
212	27AALFS99 33P1Z4	SAHIL ENTERPRISES	Maharashtra	Partnership	Vijay Arun Lande, Superintendent, Central Government, Mumbai	Centre	Vijay.Lande @icegate.gov .in
213	27AABCU01 16F1ZU	UNIQUE AUTOMOBILES (I)	Maharashtra	Private Limited Company	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in

		PRIVATE LIMITED					
214	27AAQFK1170R1ZM	Kamdhenu Devkrupa Realtors LLP	Maharashtra	Limited Liability Partnership	Sanjay Mahendru, Commissioner, Central Govt., Navi Mumbai	Centre	Mahendra.Patil@icegate.gov.in
215	33AAACB5985C1ZW	BHARAT ELECTRONICS LTD	Tamil Nadu	Public Limited Company	K.M. Ravichandaran, Commissioner, CGST & Central Excise Commissionerate, Chennai South	Centre	comp.chennaiorth@gov.in
216	33AAIFK9199A1Z7	KESARIYA HOUSING DEVELOPERS	Tamil Nadu	Partnership	S. Ramasamy, Joint Commissioner State Govt., Tamilnadu	State	jccs@ctd.tn.gov.in
217	36AAACP8416G1ZG	Parle Agro Private Limited	Telangan	Private Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Medchal, Hyderabad	Centre	cgst.mdclco mmtecomp@gov.in
218	36AAACR9626A1ZK	Ramky Enviro Engineers Limited	Telangan	Public Limited Company	Shri. Raghu Kiran B, Joint Commissioner, CGST & Central Excise Commissionerate, Hyderabad	Centre	cgst.mdclco mmtecomp@gov.in
219	19ALOPB6667K1ZG	NEELU MANISH BHANSALI	West Bengal	Proprietorship	Tarun Majumder, Assistant Commissioner of Central Tax, Kolkata	Centre	kolkatanorth.gst@gov.in
220	19AEDPB9825R1ZU	HIMANGSHU BISWAS	West Bengal	Proprietorship	Sima Sarkar, Senior Joint Commissioner, Commercial Taxes, West Bengal	State	sima.sarkar@wbcomtax.gov.in

Category B4: Cases where TRAN-1 is filed 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	Center/State	E-Mail ID
221	24AAAHG7851D1ZL	GUPTA ASHOK P	Gujarat	Hindu Undivided Family	S. M. Saxena, Joint Commissioner of State Tax, Ahemdabad	State	jcegov-ct@gujarat.gov.in
222	06AGIPJ1352Q1Z4	M/s Anuj Jain	Haryana	Proprietorship	Sh. Amreshwar Gautam, Assistant Commissioner, CGST & Central Excise Commissionerate, Panchkula	Center	cco.gstpk1@gov.in
223	29ABJPR1080P1ZY	PRIYA AGENCIES (KAMMALA DINNA SIVAGANGA REDDY)	Karnataka	Proprietorship	Gosu Ramesh, Assistant Commissioner, CGST & Central Excise Commissionerate, Belagavi	Center	commr-cexblgm@nic.in
224	27AALPP7653F1ZA	Poorvi Arvindbhai Parikh	Maharashtra	Proprietorship	Superintendent, Computer Center, Mumbai Central GST Commissionerate, Mumbai	Center	comp-gstmcentral@gov.in
225	27AAHPR3648G1ZF	VINAY MAHENDRA RUPAREL	Maharashtra	Proprietorship	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstit.state@mahagst.gov.in
226	27AABFA2930J1ZP	M/s ANSONS ELECTRO MECHANICAL WORKS	Maharashtra	Partnership	C. P. S. Chauhan, Joint Commissioner, CGST & Central Excise Commissionerate, Mumbai	Center	mumbaisouth.dc.it@gov.in

227	27AACFR8495E1ZU	RAMGOPAL RAMKISHAN	Maharashtra	Partnership	Miss Kalyaneshwari Patil, Deputy Commissioner of State Tax, Mumbai	State	gstt.state@mahagst.gov.in
228	27ALEPA3113D1ZY	ASIF ISMAIL NIYA	Maharashtra	Proprietorship	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State Government, Maharashtra	State	gstt.state@mahagst.gov.in
229	33AAACH5598K1Z8	HLL LIFECARE LIMITED	Tamil Nadu	Public Sector Undertaking	S. Ramasamy, Joint Commissioner State Govt., Tamilnadu	State	jccs@ctd.tn.gov.in
230	36AACCS8670F1Z5	SALICYLATES & CHEMICALS PRIVATE LIMITED	Telangana	Private Limited Company	Radha Sindhiya Linga, Assistant Commissioner, State Government, Hyderabad	State	ac_gstn@tgct.gov.in
231	19AEDPG5603C1Z0	ANIKA TRADING COMPANY (NITESH GUPTA)	West Bengal	Proprietorship	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumder.ctax@wbcomtax.gov.in
232	19ADEPB3597L1Z6	N. N. ENTERPRISE (AMITAVA BISWAS)	West Bengal	Proprietorship	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumder.ctax@wbcomtax.gov.in
233	19AAPCS5837D1ZX	M/s SONI HYDRAULICS PVT. LTD.	West Bengal	Private Limited Company	Tarun Majumder, Assistant Commissioner of Central Tax, Kolkata	Centre	kolkatanorth.gst@gov.in

Category B5: Cases where TRAN1 Filed twice but credit not received. In these cases, the taxpayer has filed TRAN1 twice 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	Center/State	E-Mail ID
234	29AABCU3078N1ZQ	Unic Alutech Pvt. Ltd	Karnataka	Private Limited Company	G. Narayanaswamy, Commissioner, CGST Commissionerate, Bengaluru South	Centre	commr-cexblr1@nic.in
235	19AAOFR0040D1ZG	RAY INDRA CHANDRA	West Bengal	Partnership	Atanu Majumdar, Additional Commissioner of Commercial Taxes, West Bengal	State	majumder.ctax@wbcomtax.gov.in

Category B6: ISD Taxpayer : Taxpayer is registered as an ISD taxpayer on GST portal. Not entitled to claim transitional ITC.

S. No.	GSTIN/ Provisional Id	Legal Name (Name reported by the Nodal Officer is in brackets)	State	Constitution of businesses	Nodal Officer / Jurisdiction Name	Nodal officer's Govt.	E-Mail ID
236	27AACCS6163P2ZQ	SUN PHARMA LABORTORIES LITD	Maharashtra	Public Limited Company	Dr. Sunil Bodhgire, Deputy Commissioner of State Tax & Principle Nodal Officer, State	State	gstit.state@mahagst.gov.in

					Government, Maharashtra		
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ANNEXURE-2

Writ Petition cases

Category No.	Category	Detailed Description	Count of Taxpayer
A. Category-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
B. Category-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.	6
B. Category-3	Successfully Filed as Per Logs	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	2
	Total		13

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.

89. W.P. 5958/2019- Rudrani Electro Engraving Pvt. Ltd. v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
08AAECR7065H1Z4	Rajasthan	Private Limited Company

Issue: - That the petitioner had made multiple attempts on and before 27.12.2017 to file GST TRAN-1 on the GSTN portal, in which the petitioner duly declared the unutilized CENVAT credit of Rs. 593481/- under table 5(a) of the said form. However, on account of technical glitches, the said form was being processed with error.

Status: - GSTN is a party in this matter. Comments in the matter have been sent on 23.4.2019. The court has directed that the Petitioner should be allowed to file TRAN-1 provisionally either manually or electronically.

90. W.P. 7912 / 2019- M/s. Taiyo Nippon Sanso India v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
36AADCK8374M1ZW	Telangana	Private Limited Company

Issue:- The Petitioner has stated that they had filed TRAN 1 on 30.10.2017 to carry forward the credit balance of Rs.67, 29,531/- however, due to system glitch the amount did not appeared in their credit ledger.

Status:- GSTN is a party in this matter. The matter has been disposed off vide order dated 23.04.2019 with the direction to GSTN to take action on the email dated 05.04.2019 to GSTN from Additional Commissioner, Medchal GST Commissionerate.

91. W.P. 415/2019- M/s Hindon filters Pvt. Ltd. company v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
09AAACH3485R2ZU	Uttar Pradesh	Private Limited Company

Issue:- Petitioner could not file TRAN-1 due to technical glitches.

Status:- The matter has been disposed off vide order dated 01.04.2019 directing Assistant Commissioner to consider the application dated 28.03.2019 of the Petitioner and pass order in accordance with law.

92. W.P. 15043/2018- M/s Indtec Elektro Control v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
03AAQPA8422L1ZO	Punjab	Proprietorship

Issue:- The Petitioner could not submit TRAN-1 due to technical glitches

Status:- The matter has been disposed off vide order dated 20.07.2018 with the direction to follow ITGRC mechanism.

93. W.P. 411 / 2019- M/s Yamuna Poly Waxes v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
09AABCO9960F1Z4	Uttar Pradesh	Private Limited Company

Issue:- That the Petitioner tried to submit form GST TRAN-1 electronically in December 2017 for credit of Rs. 1091596/- but the same could not be done because of technical glitches on the portal and uncertainty regarding the details to be filed. Petitioner tried to file form GST TRAN-1 on 27.12.2017 also but was not able to do so.

Status:- The matter is pending. The matter is likely to be listed on 02.07.2019.

B Category-1:- As per GST system log, there are no evidences of error or submission/filing of TRAN1.

94. 8877/2019-Arihant Marbles v. Assistant Commercial Tax Officer & Ors

GSTIN/ Provisional id	State	Constitution of Business
34AENPR3858J1ZV	Tamil Nadu	Proprietorship

Issue:- The Petitioner has alleged that the Petitioner tried to file TRAN-1 on 27.12.2017 and while submitting the TRAN-1 the GST Portal displayed the message "Scheduled Downtime".

As per GST Portal records there was no downtime on 27.12.2017.

Status:- GSTN is a party in this matter. The matter is pending. Status of the case was sent on 08.04.2019.

Further investigation by GSTN:- An email dated 6.6.2019 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 10.6.2019. The response from the Petitioner is awaited since the last date for providing response was 10.06.2019.

95. 9606/2019 M/s silver Star Automobiles Pvt. Ltd.

GSTIN/ Provisional id	State	Constitution of Business
33AAWCS0374C2ZB	Tamil Nadu	Private Limited Company

Issue:- The taxpayer tried to file Tran-1 before the due date of 27.12.2017. However GST Portal didn't allow the taxpayer to login. Therefore the relevant screenshots cannot be taken by the taxpayer. Due to this he has stated that log details may not be available in the GST Portal. He could not claim service tax cenvat credit of Rs. 6,35,434/-. therefore this case may be considered as technical glitches He has raised online grievance on GST Portal on 25012018/GA330118002317L

Status:- GSTN is not party in this matter. The matter is pending. Status of the case was sent to the commissionerate on 23.04.2019.

Further investigation by GSTN:- An email dated 6.6.2019 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 10.6.2019. The response from the Petitioner is awaited since the last date for providing response was 10.06.2019.

96. 913/2018-Vardhaman Extrusions Pvt. Ltd. v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
01AACCV6642G1ZL	J&K	Private Limited Company

Issue:- The Petitioner could not file TRAN-1 due to technical glitches.

Status:- Writ Petition has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 10.4.2019. Court vide order dated 16.05.2018 directed the respondents to allow TRAN-1 filing. The abovementioned details have been received from Petitioner's nodal officer.

Further investigation by GSTN:- An email dated 9.6.2019 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 11.6.2019. The response from the Petitioner is awaited since the last date for providing response was 11.06.2019.

97. 5947/2019-Padmapat Engineers v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
08AIDPP2548R1ZK	Rajasthan	Proprietorship

Issue:- The abovementioned details have been received from Petitioner's nodal officer. The Nodal Officer has also not provided the technical issue faced by the Petitioner. The Court vide order dated 26.3.2019 has directed that TRAN-1 of the Petitioner should be processed manually or online.

Status:- Writ Petition has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 10.4.2019.

Further investigation by GSTN:- An email dated 9.6.2019 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 11.6.2019. The response from the Petitioner is awaited since the last date for providing response was 11.06.2019.

98. 4479/2019-Yaduvansh Marketing Bikaner v. UOI & Ors.

GSTIN/ Provisional id	State	Constitution of Business
08CKQPS1819B1ZZ	Rajasthan	Proprietorship

Issue:- The details have been received from Petitioner's nodal officer. The Nodal Officer has also not provided the technical issue faced by the Petitioner. The Court vide order dated 25.3.2019 has directed that TRAN-1 of the Petitioner should be processed manually or online

Status:- Writ Petition has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 10.4.2019.

Further investigation by GSTN:- An email dated 9.6.2019 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 11.6.2019. The response from the Petitioner is awaited since the last date for providing response was 11.06.2019.

99. 5952/2019-National Electronics v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
08AAEFN9199D1ZV	Rajasthan	Partnership

Issue:-. The details have been received from Petitioner's nodal officer. The Nodal Officer has also not provided the technical issue faced by the Petitioner. The Court vide order dated 29.3.2019 has directed that TRAN-1 of the Petitioner should be processed manually or online

Status:- Writ Petition has not been received by GSTN. Copy of the Writ Petition has been requested for vide email dated 10.4.2019.

Further investigation by GSTN:- An email dated 9.6.2019 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 11.6.2019. The response from the Petitioner is awaited since the last date for providing response was 11.06.2019.

B Category 3:- Successfully Filed as Per Logs. 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

100. 8546/2019- Bhawarlal Gyanchand Shankla v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
33AJNPS2263D1Z9	Tamil Nadu	Proprietorship

Issue:- The GST Portal rejected the invoices related to VAT credit due to technical glitches of GST portal. GST portal rejected the invoices related to VAT credit due to technical glitches. The taxpayer received Excise duty credit of Rs 45,11,478/- but not yet received the VAT credit of Rs. 13,34,379/- even though he had uploaded all the invoices of both . The abovementioned details have been received from Petitioner's nodal officer.

Status:- GSTN has not received the Writ Petition. Copy of the same has been requested vide email dated 9.4.2019.

Further investigation by GSTN:- Further investigation by GSTN:- An email dated 6.6.2019 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 10.6.2019. The response from the Petitioner is awaited since the last date for providing response was 10.06.2019.

101. 7007/2019-Flexituff International Ltd. v. UOI & Ors

GSTIN/ Provisional id	State	Constitution of Business
23AAACN5986H1ZA	Madhya Pradesh	Public Limited Company

Issue:- The Petitioner could not revise TRAN-1. Column relating to "CENVAT credit admissible as ITC"

Status:- GSTN is a party in this matter. Status of the case has been informed to the commissioner vide email dated 09.04.2019. The matter is pending.

Further investigation by GSTN:- Further investigation by GSTN:- An email dated 6.6.2019 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 10.6.2019. The Petitioner responded to the said email vide 07.06.2019. The Petitioner has provided that while filing Trans-1, they had filled Rs 1,37,62,565 in the column " Balance Cenvat Credit" as well as Rs 1,37,62,565 in the column " Cenvat

Credit Admissible as ITC” and submitted on GST portal. Subsequently they checked the Trans-1 submitted , and observed that amount of Rs 1,37,62,565 filled in the column “Cenvat Credit Admissible as ITC” was not saved on GST portal. They do not have screen shot of Trans-1 as prior to submission as they did not expect this type of system error.

All the entries while filing TRAN-1 were required to be saved by the taxpayer. This was expressly provided in the user manual available at [https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN - 1 Manual.htm](https://tutorial.gst.gov.in/userguide/returns/index.htm#t=GST_TRAN_-_1_Manual.htm)

Members (Centre)

- Sh. Sandeep M. Bhatnagar, Member (GST), CBIC
- Sh. Anil Kumar Jha, Additional Secretary, Dept. of Revenue

Members (States) (through VC)

- Dr. P.D. Vaghela, CCST, Gujarat
- Sh. Sanjeev Kaushal, ACS, Haryana
- Ms. Smaraki Mahapatra, CST, West Bengal
- Sh. K. Gnanasekaran, Additional Commissioner, State Tax, Tamil Nadu (On behalf of CST, Tamil Nadu)

Special Invitees

- Sh. Upender Gupta, Pr. Commissioner, GST Policy Wing, CBIC
- Ms V. Usha, Pr Commissioner, Ce.Ex, CBIC
- Sh. Dheeraj Rastogi, Joint Secretary, GST Council
- Sh Prakash Kumar, CEO, GSTN (through VC)
- Sh Vashistha Chaudhary, SVP (Services), GSTN

Others

- Sh. Gauri Shankar Sinha, Director, GST Council
- Ms. Ujjaini Dutta, Director, GST Council
- Sh. Amaresh Kumar, Joint Commissioner, GST Policy Wing, CBIC
- Sh. Arjun Kumar Meena, Under Secretary, GST Council
- Sh. Rakesh Agarwal, Under Secretary, GST Council
- Sh. Rahul Raja, Under Secretary, GST Council
- Sh. S Mahesh Kumar, Under Secretary, GST Council
- Sh. Krishna Koundinya, Under Secretary, GST Council