

SC directed UOI to file affidavit regarding technical glitches faced in filing GST TRAN-01

The Hon'ble Supreme Court of India in ***Union of India & Ors. v. M/s National Engineering Co. [Special Leave Petition (Civil) Diary No(s). 2701/2021, dated February 15, 2021]*** directed Union of India ("the Petitioner") to file an affidavit within 4 weeks, answering the assertion regarding technical glitches and problems faced by the taxpayers while uploading and filing Form GST TRAN-01 details. Further stated that, the factual assertions in this regard will be dealt with concretely and expressly and if required, by taking the help of experts.

Furthermore, granted stay over the judgement/ order of Hon'ble Punjab & Haryana High Court in ***M/s National Engineering Co. v. Union of India & Ors. [CWP No. 27891 of 2019 (O&M) decided on November 4, 2019]*** wherein taxpayers were allowed to file or revise their already filed incorrect TRAN-1 either electronically or manually statutory Form GST TRAN-01 on or before November 30, 2019. Further, it was held that Department cannot deprive taxpayers from their valuable right of credit and cannot deny the taxpayers from carry forwarding legitimate claim of CENVAT / Input Tax Credit on the ground of non-filing of Form GST TRAN-01 by December 27, 2017.

We have recently released the 6th Edition of our GST Book titled "**GST LAW AND COMMENTARY – WITH ANALYSES AND PROCEDURES**", in a set of 3 Volumes. We thank you all for the support and your enduring response.

Have a look at the complete tour of the Book at: <https://rb.gy/3hifj3>

Order your copy now and be a part of GST learning excursion in most comprehensive and lucid form !!



Use Coupon Code: GST45 for a Special Discount of Flat 45% for this week and get our Book for Rs. 3176/- only 

This book can be ordered online at: <https://rb.gy/benrpb>

DISCLAIMER: The views expressed are strictly of the author and A2Z Taxcorp LLP. The contents of this article are solely for informational purpose. It does not constitute

Flat no. 34B, Ground Floor, Pocket -1, Mayur Vihar, Phase -I, Delhi - 110091
Email: bimaljain@a2ztaxcorp.com; Web: www.a2ztaxcorp.com; Tel: +91 11 4242 5076

professional advice or recommendation of firm. Neither the author nor firm and its affiliates accepts any liabilities for any loss or damage of any kind arising out of any information in this article nor for any actions taken in reliance thereon.