

IN THE HIGH COURT OF JHARKHAND AT RANCHI

C.M.P. No. 832 of 2022

M/s Mahalaxmi Infra Contract Ltd. having its registered office at Ahmedabad and place of business at Lalmatia, Godda, Jharkhand through its authorized Signatory namely Valani Ketan Kumar Shambhulal R/o Bhuj, Kachchh, Gujarat

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Versus

1. Goods and Services Tax Council through the Secretary, Central Board of Indirect Taxes and Customs, New Delhi
 2. The State of Jharkhand through the Commissioner of State Goods and Services Tax, Dhurwa, Ranchi
 3. The Deputy Commissioner, State Taxes, West Circle, Ranchi
 4. The Deputy Commissioner, State Taxes, Chirkunda Circle, Dhanbad
 5. Eastern Coalfields Limited, Mahagama, Godda
 6. MIPL-NKAS(JV) having its address at Dahernangi Patch, Rajmahal Area, ECL, Lalmatia, Godda through its Director
 7. Joint Commissioner(Administration), Ranchi
 8. Goods and Services Tax Network represented by its Chairman, New Delhi
- --- Opposite Parties

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**CORAM: HON'BLE MR. JUSTICE APARESH KUMAR SINGH
HON'BLE MR. JUSTICE DEEPAK ROSHAN**

For the Petitioner	: M/s Nitin Pasari , Sidhi Jalan, Advocates
For the O.P. No.1 & 8	: Mr. Amit Kumar, Sr. S.C.
For the O.P. No.5	: M/s Rajesh Lala, Kumar Nishant, Advocate
For the O.P.No.6	: Mr. Pratap Singh, Advocate
For the O.P.-State	: Mr. Ashok Kr. Yadav, Sr. S.C.-I

03/22.11.2022 This civil miscellaneous petition of the writ petitioner in W.P.(T) No. 2478 of 2021 seeks modification of the judgment dated 18.10.2022 in respect of the following directions/observations:

- a) *The GSTN should allow the petitioner to make necessary corrections in GSTR-1 Form for January, 2019 and if there being any technical difficulty, such correction should be allowed manually.*
- b) *The Respondent no. 5 (Eastern Coalfields Limited, Godda) can claim interest over the Input Tax Credit, which it had to reverse owing to error in filing of GSTR-1 in March, 2019.*

2. Learned counsel for the petitioner submits that this Court has allowed the writ petition and directed the GSTN to permit the petitioner to make correction in its GSTR-1 form for January 2019 online within a specified period or in case there are technical difficulties, manually. Learned counsel for the petitioner submits that the request for opening of the GSTN portal should be routed through the jurisdictional State Tax Officer of the petitioner. Learned counsel for the petitioner has also submitted that the observation in the last paragraph of the judgment granting liberty to the respondent no. 5 to claim interest over the I.T.C., which it had to reverse owing to error in filing of GSTR-1 in March

2019 may also be modified.

3. Mr. Ashok Kumar Yadav, learned Senior Standing Counsel No.1 appearing for the opposite party State Tax Officer has, upon instructions, submitted that the petitioner may not be required to route his request for opening of the GSTN portal through the State Tax Officer as there is a specific direction upon the GSTN to open the portal.

4. However, upon hearing learned counsel for the parties and in order to facilitate things, since the petitioner is assessed under the concerned jurisdictional State Tax Officer and for that reason only due diligence were conducted in the midst of the writ proceedings through the Joint Commissioner (Administration), Ranchi, whose report dated 27.08.2022 has also been incorporated in the judgment, we are of the view that request for opening of the GSTN portal in terms of the directions passed in the writ petition can be made through the concerned jurisdictional State Tax Officer i.e., respondent no.3 / opposite party no.3 herein. This would facilitate things and avoid delay.

5. However, we are not satisfied that any modification is required so far as observation made in the last paragraph No. 14 of the judgment passed in the writ petition is concerned. The liberty was granted upon hearing learned counsel for the parties on the request of respondent no.5, who claimed that since I.T.C earlier availed had to be reversed, he had to pay interest thereupon. We however make it clear that we have not made any comments on such a claim made by the Respondent no.5.

6. With the aforesaid only modification, the instant CMP is disposed of. The instant order be read along with the judgment passed in W.P.(T) No. 2478 of 2021 dated 18.10.2022.

(Aparesh Kumar Singh, J.)

(Deepak Roshan, J.)