

पत्र संख्या-आई0टी0-IT GRIEVANCE REDRESSAL MECHANISM/2019-2020/

1195

/वाणिज्य कर

कार्यालय कमिश्नर वाणिज्य कर उत्तर प्रदेश

(आई0टी0 अनुभाग)

लखनऊ :: दिनांक : 06 सितम्बर, 2019

समस्त जोनल एडीशनल कमिश्नर वाणिज्य कर

उत्तर प्रदेश ।

समस्त ज्वाइन्ट कमिश्नर (कार्यपालक/कारपोरेट) वाणिज्य कर

उत्तर प्रदेश ।

कृपया श्री आदित्य अरुण कुमार, टैकनिकल असिस्टेंट (लीगल), जी0एस0टी0एन0 के ई-मेल दिनांक 29.08.2019 (छायाप्रति संलग्न) का सन्दर्भ लेने का कष्ट करें जिसके द्वारा ITGRC की सातवी बैठक में माननीय उच्च न्यायालय से सम्बन्धित TRAN-1 के मामले में हुए निर्णय के सम्बन्ध में सूचित किया गया है । उक्त सन्दर्भित ई-मेल द्वारा निम्नवत् सूचित किया गया है-

The case of M/s India Mills Supply Co. (GSTIN 09AAYPK9313L1ZU) was not approved in 6th ITGRC under "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".

Further, the case of M/s Chandra Tyres (GSTIN 09ACKPC7159E1ZJ) was approved in the 6<sup>th</sup> ITGRC under "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." However, the petitioner has not filed TRAN-1 yet.

**This is to further inform you that vide 7th ITGRC it has been decided that in all such cases where Hon'ble High 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, the Commissionerate/State, may after obtaining legal opinion and ascertaining status of technical glitches from GSTN; decide whether appeal against such order is to be filed or the taxpayer is to be enable for filing/revision of TRAN-1/TRAN-2 in view of the 32<sup>nd</sup> GST Council meeting decision. In case, appropriate authority decides to accept order of Hon'ble High Court, he may recommend and send such request to GST Council Secretariat/ITGRC, for further necessary action.**

उक्त ई-मेल की प्रति इस पत्र के साथ संलग्न कर इस अनुरोध के साथ प्रेषित की जा रही है कि अपने स्तर से समस्त खण्डाधिकारियों को निर्देशित करने का कष्ट करें कि वे उपरोक्त ई-मेल में दी गयी व्यवस्था के अनुसार माननीय उच्च न्यायालय से सम्बन्धित TRAN-1/TRAN-2 के ऐसे व्यापारियों के मामले जिनका TRAN-1/TRAN-2 दाखिल कराया जाना उचित पाया जाये, उन मामलों पर Proper officer अपनी स्पष्ट संस्तुति करना सुनिश्चित करें। यह भी अनुरोध है उपरोक्तानुसार जोन स्तर पर ऐसे मामलों को संकलित करते हुए GSTN द्वारा निर्धारित SOP (पत्र के साथ संलग्नक Details of Technical problem/glitch faced by taxpayer on the GST Portal) EXCEL file में तथा माननीय उच्च न्यायालय का आदेश की Pdf file ज्वाइन्ट कमिश्नर(आई0टी0) वाणिज्य कर मुख्यालय, लखनऊ की ई-मेल आई0डी0. ctithqlu-up@nic.in पर प्रेषित करने का कष्ट करें।

संलग्नक उपरोक्तानुसार।

( अजीत कुमार शुक्ला )

एडीशनल कमिश्नर (विधि) वाणिज्य कर  
मुख्यालय, लखनऊ।

**Details of Technical problem/glitch faced by taxpayer on the GST Portal**

i	GSTIN Number of the Taxpayer	
ii	Legal name of the Taxpayer	
iii	Email of the authorized signatory for communication	
iv	Category of the functionality where difficulty was faced. ( eg. GSTR 3B/ TRAN 1/TRAN 2/REG 01 etc)	
v	The issue/problem in detail	
vi	When did the taxpayer first attempt to file return/form?	
vii	Nature of error noticed in first filing with screen shots and other evidences like emails sent.	
viii	Details of subsequent attempts of filing (chronologically)	
ix	Nature of the errors/ message received while attempting to file (along with screen shots)	
x	Date of communication of the problem to the GST Helpdesk and /or on Self- Service Grievance Redress Portal alongwith the provided Service Reques/ticket numbers.	
xi	Recommendation/Remarks of Nodal officer	

**RE: Urgent- Reminder Fwd: More issues regarding IT grievance redressal mechanism ( Ester (india) Chemicals Private limited (GSTIN- 09AAACE1280F1ZY))**

**From :** legal assistant <legal.assistant@gstn.org.in>

Thu, Aug 29, 2019 10:58 AM

**Subject :** RE: Urgent- Reminder Fwd: More issues regarding IT grievance redressal mechanism ( Ester (india) Chemicals Private limited (GSTIN- 09AAACE1280F1ZY))

**To :** Joint Commissioner (I.T.) Commercial Tax,, Head Quarter UP <ctithqlu-up@nic.in>

**Cc :** mohammad shadaab <mohammad.shadaab@gstn.org.in>, shyam rai <shyam.rai@gstn.org.in>, srishti saxena <srishti.saxena@gstn.org.in>

Dear Sir,

Please refer to the trail mail dated 17.07.2019. In this regard, this is to inform you that the case of M/s India Mills Supply Co. (GSTIN 09AAYPK9313L1ZU) was not approved in 6th ITGRC under "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".

Further, the case of M/s Chandra Tyres (GSTIN 09ACKPC7159E1ZJ) was approved in the 6<sup>th</sup> ITGRC under "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." However, the petitioner has not filed TRAN-1 yet.

**This is to further inform you that vide 7th ITGRC it has been decided that in all such cases where Hon'ble High 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, the Commissionerate/State, may after obtaining legal opinion and ascertaining status of technical glitches from GSTN; decide whether appeal against such order is to be filed or the taxpayer is to be enable for filing/revision of TRAN-1/TRAN-2 in view of the 32<sup>nd</sup> GST Council meeting decision. In case, appropriate authority decides to accept order of Hon'ble High Court, he may recommend and send such request to GST Council Secretariat/ITGRC, for further necessary action.**

The minutes of the 6<sup>th</sup> ITGRC have been shared with you by GSTN Nodal officer vide email dated 16.08.2019.

In view of the foregoing discussion, you are requested to take appropriate action in the matter.

This is for your information and necessary consideration please.

Regards

**Aditya Arunkumar**

**Technical Assistant (Legal) | Goods and Services Tax Network**