

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**  
**R/SPECIAL CIVIL APPLICATION NO. 2560 of 2020**

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M/S PRADIP CHIMANLAL MEVADA  
Versus  
UNION OF INDIA

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Appearance:  
MR.AVINASH PODDAR(9761) for the Petitioner(s) No. 1  
for the Respondent(s) No. 1,2,3,4,5

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CORAM: **HONOURABLE MR.JUSTICE J.B.PARDIWALA**  
and  
**HONOURABLE MR. JUSTICE BHARGAV D. KARIA**

**Date : 29/01/2020**

**ORAL ORDER**

**(PER : HONOURABLE MR.JUSTICE J.B.PARDIWALA)**

1 By this writ application under Article 226 of the Constitution of India, the writ applicant has prayed for the following reliefs:

*“(a) To issue writ or in the nature of a mandamus or any other appropriate writ, order, or direction the respondent to allow the petitioner to file the form GST ITC-01 in order to claim the input tax credit of the petitioner to which it is entitled as per the provisions of Section 18 of the CGST and GGST Acts, 2017;*

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*(b) To issue necessary writ(s), direction(s), and/or pass necessary order(s) directing the respondents to allow / consider the bonafide intentions of the petitioner and grant the claim of the input tax credit either by directing the respondents to open online portal or by directly them to allow the same manually;*

*(c) to issue necessary writ(s), direction (s) and/or pass necessary order(s) directing the respondent Revenue to not to deprive the petitioner's vested right due to bonafide error of the accountant of petitioner and instead apply the law based on the provisions of the CGST Act;*

*(d) Pending admission, hearing and till final disposal of this petition, Your Lordships may be pleased to direct the respondents from resorting to any coercive measure against the petitioner.*

*(e) To issue order(s), direction(s), writ(s) or any other relief(s) as this Hon'ble Court deems fit and proper in the facts and circumstances of the case and in the interest of justice.*

*(f) To award costs of and incidental to this application be paid by the respondents.”*

2 We take notice of the communication dated 18<sup>th</sup> October 2019 addressed by the office of the Commissioner, Central GST Gandhinagar to the writ applicant. The same reads thus:

*“F.No.IV/Sys-10/Misc/2018-19/878*

*Date : 18.10.2019*

*To  
M/s. Pradip C. Mevada,  
Unjha.*

*Gentlemen,*

*Sub : Request to give permission to upload Form ITC-01-m/reg.*

*Please refer to your letter dated 26.09.2019 on the above subject.*

*In this regard it is to inform that as per para 5.1 of circular 39/13/2018-GST dated 03.04.2018, the State Government i.s. SGST Dept. is also required to appoint nodal officer to address the problem a tax payer faces due to technical glitches, if any, in the common portal.*

*As your GSTIN falls under the jurisdiction of State GST, it is requested to submit your application to the nodal officer of SGST. If any difficulty is faced in forwarding the application to GSTN from SGST office, the same may be communicated to this office for necessary action.*

*Yours faithfully,*

*sd/-*

*(Abhishek Kumar)*

*Assistant Commissioner (System)*

*CGST & Central Excise*

*Gandhinagar Commissionerate”*

3 We also take notice of the request made by the writ applicant in writing to the Joint Commissioner of State Tax dated 13<sup>th</sup> January 2020. The request in writing is at page : 111 (Annexure : 'N' to this petition).

4 Having heard the learned counsel appearing for the writ applicant and having gone through the materials on record, we dispose of this writ application with a direction to the Joint Commissioner of State Tax, Mahesana Division, Mahesana to immediately look into the request made by the writ applicant to upload ITC-01 vide representation dated 13<sup>th</sup> January 2020 at Annexure : 'N' to this petition and also look into the communication dated 18<sup>th</sup> October 2019 referred to above of the office of the Commissioner, Central GST Gandhinagar. The Joint Commissioner of State Tax is, accordingly, directed to take an appropriate decision in this regard and communicate the same to the writ applicant within two weeks from the date of receipt of the writ of this order.

5 With the above, this writ application is disposed of. Direct service is permitted.

THE HIGH COURT  
OF GUJARAT

(J. B. PARDIWALA, J)

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(BHARGAV D. KARIA, J)

CHANDRESH