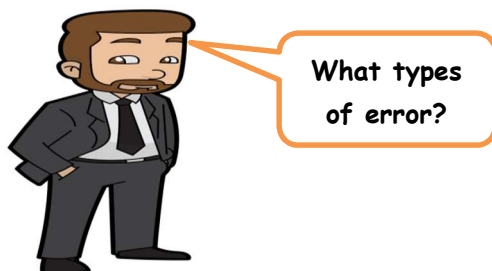
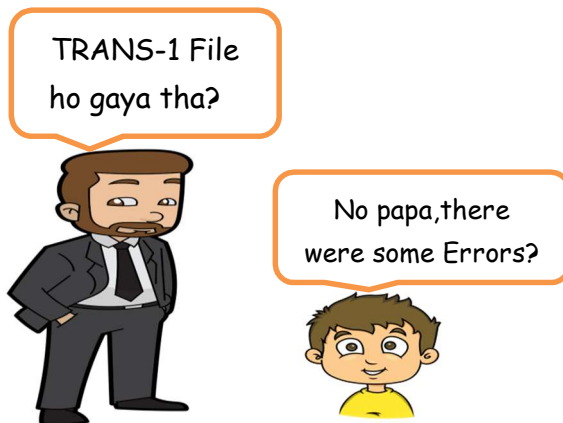
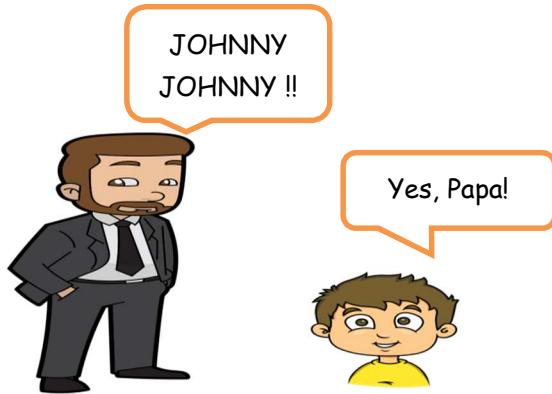


## GST and JOHNNY- UPDATE No.39



**This papa:** -The Last date for filing the TRAN-1 form was extended till 31<sup>st</sup> Dec 2019 for only those taxpayers who were not able to file the said transition form within the initial due date i.e., 27.12.2017 but could not file the same due to technical glitches in the portal and further has digital evidence to prove the same. Likewise the said extended due date was not for those Taxpayers who have attempted filing TRAN-1 online within the due date but could not possess digital evidence like screenshots, help desk correspondence, etc.. The said relief is also not applicable to those taxpayers who have made errors or mistakes in filing and TRAN-1 could not be revised. There are still some of the taxpayers left behind who did not file TRAN-1 until now due to various reasons such as lack of awareness and ignorance, lack of IT infrastructure, inexperience of accountants in filing such complex forms, etc

Hon'ble Supreme Court has also dismissed the SLP filed in case of Adfert Technologies Pvt. Ltd. (Punjab & Haryana High Court order). High Court has directed GST department to re-open facility to file or revise GST TRAN-1 either electronically or manually on account of vested right of the taxpayers to carry forward the legitimate claim of CENVAT/Input Tax Credit on the ground of non-filing of TRAN-1 by 27.12.2017.

We urge the Board to either give the taxpayers the right to file the TRAN-1 manually or to revise their TRAN-1 to those who have encountered with some error or mistakes while filing the TRAN-1 form.

**Stay Home, Stay Safe & Pray for the Safety  
of Others**

**CA Pradeep Jain**