

#GTTaxUpdates

SC directs the revenue to file affidavit on technical glitches faced during TRAN-01 filing

Facts of the case

The revenue had filed a special leave petition (SLP) against the order of Punjab & Haryana High Court (HC) on assertions made by a taxpayer* that it was facing technical glitches and problems while filing Form GST TRAN-01 or filling up details and during upload.

Supreme Court's interim order

The SC directed that the revenue shall file an affidavit meeting the assertion that due to technical glitches and problems faced, the taxpayer was not able to upload and file Form GST TRAN-01 or fill up details within four weeks. Further, the SC observed that the factual assertions made in the writ petitions in this regard will be dealt with concretely and expressly and if required, by taking the help of experts.

Our comments

Technical glitches on the GST portal and issues in filling/uploading data have been major reasons due to which many taxpayers have been unable to avail transitional credits under the GST. Considering that various matters are pending at the HC level on the said issue, this is a welcome move by the SC and shall hopefully help resolve the matter.

*National Engineering Co.