

## **Petitioner have to request IT Grievance Redressal Committee as Form ITC-02A was not allowed to be filed within stipulated time: HC**

### **Facts of the case: Ramaraju Surgical Cotton Mills Ltd. v. Additional Commissioner of CGST and Central Excise - [2023] (Madras)**

The GST portal did not allow petitioner to file Form GST ITC- 02A for transferring ITC to its newly registered unit as prescribed time limit of 30 days expired. The writ petition was filed for a writ of mandamus directing the department to accept the FORM GST ITC 02A either by opening the common portal or by accepting it in the physical form or to allow the transfer of credit through GSTR-3B Returns as permitted by Rule 41 A of the Central Goods and Services Tax Rules, 2017.

### **Decision of the case :**

The Honorable high Court observed that the GST portal did not allow petitioner to file Form GST ITC-02A within 30 day time period. The petitioner relied on the judgment rendered by High Court of Rajasthan in the case of Pacific Industries Limited v. Union of India. Therefore, the Court was of the considered opinion that the petitioner would be entitled to the relief and the petitioner was directed to file fresh petition before IT Grievance Redressal Committee. The Court also held that the Committee shall consider the petitioner's claim and pass orders within a period of six weeks from the date of receipt of copy of this order.