$~26 to 31

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\# **CNR No. DLHC010483222019**

\+ W.P.(C) 13059/2019, CM APPL. 45991/2023

SHRI ATUL AGGARWAL .....Petitioner

Through: Ms. Sonia A. Menon, Mr. Chirag Bansal and Ms. Varsha, Advs.

versus

UNION OF INDIA & ORS. .....Respondents

Through: Mr. Vivekanand Mishra, Senior Panel Counsel, UOI for R-1
Mr. Harpreet Singh, SSC with Mr. Iqbal Singh and Mr. Jatin Kumar Gaur, Advs.

(27)

\# **CNR No. DLHC010785212023**

\+ W.P.(C) 9592/2023

A M ELECTRICALS .....Petitioner

Through: Mr. Rajesh Mahna, Adv.

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX & ORS. .....Respondents

Through: Mr. Sumit K. Batra, Panel Counsel GNCTD (Civil) and Ms. Priyanka Jindal, Advs.

(28)

\# **CNR No. DLHC010552992024**

\+ W.P.(C) 11899/2024

M/S G M HERBS .....Petitioner

Through: Mr. Sandeep Gupta, Mr. Manish Pushkarna and Mrs. HarneetPushkarna, Advs.

versus

PR. COMMISSIONER & ANR. .....Respondents

Through: Mr. Sumit K. Batra, Panel

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Counsel GNCTD (Civil) and
Ms. Priyanka Jindal, Advs.

(29)
# **CNR No. DLHC010240222024**

+ W.P.(C) 6123/2024
ANAND CIS INDIA PRIVATE LIMITED
.....Petitioner
Through:
versus

COMMISSIONER CENTRAL GOODS AND SERVICES TAX DELHI SOUTH & ANR. .....Respondents
Through: Mr. Sumit K. Batra, Panel Counsel GNCTD (Civil) and Ms. Priyanka Jindal, Advs.

(30)
# **CNR No. DLHC010342142024**

+ W.P.(C) 8208/2024
M/S ANHAD INTERNATIONAL .....Petitioner
Through: Mr. Sandeep Gupta, Mr. Manish Pushkarna and Mrs. HarneetPushkarna, Advs.
versus

COMMISSIONER TRADE AND TAXES & ORS.
.....Respondents
Through: Mr. Sumit K. Batra, Panel Counsel GNCTD (Civil) and Ms. Priyanka Jindal, Advs.

(31)
# **CNR No. DLHC010396982024**

+ W.P.(C) 9388/2024
M/S ANHAD IMPEX .....Petitioner
Through: Mr. Sandeep Gupta, Mr. Manish Pushkarna and Mrs. HarneetPushkarna, Advs.
versus

COMMISSIONER TRADE AND TAXES & ORS.
.....Respondents

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Through: Mr. Sumit K. Batra, Panel Counsel GNCTD (Civil) and Ms. Priyanka Jindal, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE ANIL KSHETARPAL**
**HON'BLE MS. JUSTICE SHAIL JAIN (THROUGH VC)**

**O R D E R**

% **02.09.2026**

**W.P.(C) 11899/2024, W.P.(C) 6123/2024, W.P.(C) 8208/2024 & W.P.(C) 9388/2024**

1. Learned Counsel appearing for the Respondent submits that adjudication of DVAT-21 is pending before the Adjudicating Authority and that the competent authority shall pass an order in accordance with law within a period of four weeks. Learned Counsel appearing for the Petitioner has no objection to the same.

2. In view of the aforesaid statement, these Writ Petitions are disposed of with a direction to the Adjudicating Authority to adjudicate and dispose of DVAT-21 within a period of four weeks from today. Needless to observe, the Petitioner shall be at liberty to avail such remedy as may be available in law against the order that may be passed by the competent authority.

3. With the aforesaid directions, these Writ Petitions are disposed of.

**W.P.(C) 13059/2019**

4. As prayed for by the learned Counsel appearing for the Respondent, the matter is adjourned.

5. List on 17.09.2026 in the Supplementary List.

**W.P.(C) 9592/2023**

6. One of the prayers made in the present Writ Petition is for

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quashing of the orders dated 17.02.2023 and 07.07.2023. In substance, the Petitioner seeks the benefit of carrying forward the Input Tax Credit (ITC) from the DVAT regime to the GST regime.

7. The Supreme Court, in SLP No. 32709-32710/2018 titled *Union of India v. Filco Trade Centre Pvt. Ltd.*, by a short order, disposed of certain connected matters and issued, *inter alia*, the following directions:

> *"Having heard learned Additional Solicitor General, learned counsel appearing for different States and learned counsel appearing for different private parties and having perused the record, we are of the view that it is just and proper to issue the following directions in these cases:*
>
> > *1. Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022.*
> > *2. Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC).*
> > *3. GSTN has to ensure that there are no technical glitch during the said time.*
> > *4. The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned.*
> > *5. Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger.*
> > *6. If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.*

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*The Special Leave Petitions are disposed of accordingly. Pending applications, if any, also stand disposed of."*

8. In view of the aforesaid development, learned Counsel appearing for the Respondent submits that the order dated 07.07.2023 may be set aside and the competent authority may be permitted to pass a fresh order in accordance with law. Learned Counsel appearing for the Petitioner has no objection to the course suggested by learned Counsel for the Respondent.

9. Accordingly, the present Writ Petition is disposed of by setting aside the order dated 07.07.2023 and directing the competent authority to reconsider and decide the matter afresh, in accordance with law, within a period of four weeks from today.

**ANIL KSHETARPAL, J.**

**SHAIL JAIN, J.**

**SEPTEMBER 02, 2026***/kp/rm*

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