**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP No. 15024 of 2018 (O&M)

Date of decision: 13.11.2018

M/s Good Luck Educational & Welfare Society .. Petitioner

vs

Union of India and others .. Respondents

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Manoj Bajaj

Present Mr. Jagmohan Bansal and Mr. Chetan Jain, Advocates, for the petitioner.

Mr. Tajender K. Joshi, Advocate, for respondent nos. 1 and 2.

Mr. Pankaj Gupta, Additional Advocate General, Punjab.

Rajesh Bindal, J.

The petitioner has approached this Court challenging the order dated 18.4.2018 whereby the claim for refund of the amount of tax paid before introduction of Goods & Service Tax, was rejected. The primary ground on which the claim has been rejected is that the petitioner has not filed TRAN-1 Form.

Learned counsel for the petitioner submitted that when the claim of the petitioner was rejected, the last date fixed for submission of TRAN-1 Form was 27.12.2017, however, the date was subsequently extended from time to time and presently as per the amendment made in the Central Goods & Services Tax Rules, 2017 (for short, 'the GST Rules') vide notification dated 10.9.2018, the date has now been extended till 31.3.2019. Hence, the petitioner be given liberty to submit TRAN-1 Form to claim the benefit of input tax credit.

Learned counsel for the respondents does not dispute the fact that date for submission of TRAN-1 is now stands extended upto 31.3.2019, in terms of amendment carried out in the GST Rules.

After hearing learned counsel for the parties and considering the fact that the claim for refund of the tax already paid by the petitioner, was rejected, vide impugned order merely on the ground that TRAN-1 Form was not submitted within time and admittedly, the date for submission of TRAN-1 Form has been extended upto 31.3.2019, the impugned order passed by the Assistant Commissioner dated 18.4.2018 is set aside and the matter is remitted to the Assistant Commissioner for fresh consideration. Let the petitioner appear before the Assistant Commissioner on 6.12.2018.

The petition stands disposed of accordingly.

(Rajesh Bindal)
Judge

13.11.2018
vs

(Manoj Bajaj)
Judge

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No