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

CWP-21563-2018 (O&M)

Date of Decision: October 15, 2018

M/s Innovative Medicare Technologies (P) Ltd.

.....Petitioner

Versus

Union Territory, Chandigarh and others

.....Respondents

**CORAM: HON'BLE MR.JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE MAHABIR SINGH SINDHU**

Present: Ms.Dixit Garg, Advocate for
Ms.Anjali Bansal, Advocate for the petitioner.

Mr.Arun Sharma, Advocate for
Mr.Tajender Joshi, Advocate for respondent No.2.

Mr.APS Madan, Advocate for
Mr.Ajay Jagga, Advocate for respondent Nos.1, 3 and 4.

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RAJESH BINDAL, J.

The petitioner has filed the present petition with a prayer that the period for filing GST TRAN-1 form be extended as on account of technical problems, the same could not be uploaded on the portal within the time granted.

Learned counsel for the respondents submitted that Notification No.48, dated September 10, 2018 has been issued for amending the Central Goods and Services Tax Rules, 2017 giving power to the Commissioner for extension of time for submission of declaration form GST TRAN-1 upto March 31, 2019. The power can be exercised by the Commissioner on the

petitioner represents to the Council, his grievance shall be redressed by the Competent Authority after affording him opportunity of hearing upto November 30, 2018.

In view of the aforesaid fair stand taken by learned counsel for the respondents, the present petition is disposed of accordingly.

**(RAJESH BINDAL)
JUDGE**

October 15, 2018
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**(MAHABIR SINGH SINDHU)
JUDGE**

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| 1. Whether speaking/reasoned ? | Yes/No |
| 2. Whether reportable ? | Yes/No |