

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No.24130 of 2018 (O&M)
Date of Decision.20.09.2018

M/s Vishal Traders

...Petitioner

Vs

Union of India and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Rishab Singla, Advocate
for the petitioner.

Mr. Tajender K. Joshi, Advocate
for respondent No.1 to 3.

Mr. Pankaj Gupta, Addl. A.G., Punjab
for respondent No.4.

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RAJESH BINDAL J.

The assessee in the instant petition claims to be registered under Punjab VAT Act, 2005 (in short PVAT Act) as well as under the GST Act, 2017 and is filing the VAT returns along with annual statements well in time as per the provisions of the PVAT Act and discharging the due liabilities.

According to the petitioner, with the introduction of GST Act, 2017, the petitioner has migrated to GST Act and due to which certain difficulties are being faced by it. The petitioner filed GST (TRAN-01) Form on 12.10.2017. Though credit of VAT is being shown on GST Portal, the credit is not being reflected in his account. Being aggrieved, the petitioner also filed a complaint on GST Portal, which has duly been acknowledged through email dated 24.05.2018 but no action has been taken so far. In such circumstances, the petitioner approached this Court for redressal of his grievance.

It is also brought to the notice of this Court that Delhi High Court had disposed of similar matters by a common order dated 09.04.2018 passed in W.P.(C) 1300/2018 titled as “Sare Realty Projects Private Limited Vs. Union of India & others” and other connected petitions.

The Government has also issued a Circular No.39/13/2018-GST dated 3.4.2018 to approach the Redressal Committee concerned for redressal of issues relating to filing of Form TRAN-01. It has been stated that certain assesseees have already approached the Nodal Officer or the Redressal Committee concerned by submitting their respective representations but the same have not been adjudicated and no decision has been taken thereupon so far.

After hearing learned counsel for the parties and perusing the present petition, however, without expressing any opinion on the merits of the case, we dispose of the present petition by granting liberty to the petitioner to file a detailed and comprehensive representation raising all the pleas, as raised in the present writ petition before the Nodal Officer within a period of five days from the date of receipt of certified copy of the order. It is directed that in the event of representation being filed by the petitioner within the aforesaid period, such representation as well as the representation already filed, if any, shall be forwarded to the I.T. Redressal Committee concerned within next fifteen days after verification by the G.S.T.N and the Committee shall thereafter decide the same in terms of clause 5.4 of Circular No.39/13/2018-GST dated 3.4.2018 by passing a speaking order and after affording an opportunity of hearing

to the petitioner within a period of four weeks from the date of receipt of the representation. The petitioner shall be entitled to lead any evidence to substantiate his claim before the concerned authority.

Disposed of.

(RAJESH BINDAL)
JUDGE

(AMIT RAWAL)
JUDGE

September 20, 2018

Pankaj*

Whether speaking/reasoned Yes/No

Whether reportable Yes/No