IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No.24275 of 2018
Date of decision:21.09.2018

M/s Shree Trading Co. ... 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. Sunish Bindlish, Advocate
for respondents No.1 and 2.

Ms. Anu Pal, Deputy Advocate General, Punjab.

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 CST Act and 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 31.08.2017 (Annexure P-2). Though credit of VAT is being

SAVITA KADIAN
2018.09.27 13:06
I attest to the accuracy and
integrity of this document
High Court Chandigarh

shown on GST Portal, the credit not being reflected in his account. Being aggrieved, the petitioner also filed a complaint on 29.06.2018 with the GST Portal, which has duly been acknowledged through an email 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 assessees 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, perusing the present petition and 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

SAVITA KADIAN
2018.09.27 13:06
I attest to the accuracy and
integrity of this document
High Court Chandigarh

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.

(Rajesh Bindal)
Judge

(Amit Rawal)
Judge

21.09.2018
savita

Whether Speaking/Reasoned Yes/No

Whether Reportable Yes/No

SAVITA KADIAN
2018.09.27 13:06
I attest to the accuracy and
integrity of this document
High Court Chandigarh