

109

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

CWP-26531-2018 (O&M)

Date of Decision: October 15, 2018

Mountain Valley Springs India Private Limited

.....Petitioner

Versus

Union of India and others

.....Respondents

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

Present: Mr.Udit Mehndiratta, Advocate for  
Mr.Raj K.Narang, Advocate for the petitioner.

Mr.Saurabh Goel, Advocate for respondent Nos.1, 3 and 5.

Mr.Ankur Mittal, Addl.AG, Haryana with  
Mr.Manoj Dhankhar, AAG, Haryana.

.....

**RAJESH BINDAL, J.**

The petitioner has filed the present petition with a prayer that the period for filing GST TRAN-1 forms 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 recommendation of the Council. He further submitted that in case 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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|---------------------------------------|---------------|
| <b>1. Whether speaking/reasoned ?</b> | <b>Yes/No</b> |
| <b>2. Whether reportable ?</b>        | <b>Yes/No</b> |