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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 3904/2018

ORANGE OVERSEAS PVT.LTD. ..... Petitioner

Through: Mr. Ashish Garg and Mr. Govind Singh, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr. Sanjeev Narula, Sr. Standing Counsel with Mr. Abhishek, Advocate for Revenue.

**CORAM:**
**HON'BLE MR. JUSTICE SANJIV KHANNA**
**HON'BLE MR. JUSTICE CHANDER SHEKHAR**

**<u>O R D E R</u>**

**% 20.04.2018**

The petitioner has approached this court as he has not been able to upload tax credit in Tran-1/ Tran-2 on the portal of the Goods and Service Tax Network.

Learned counsel for the respondent who appears on advance notice has drawn our attention to order dated 21st March, 2018 passed in Writ Petition (C) No. 2192/2018, ***Tara Chand Saluja and Sons versus Union of India and Others,*** and other connected cases and order dated 9th April, 2018 passed in Writ Petition (C) No. 1300/2018, ***Sare Realty Projects Private Limited versus Union of India and Others*** and other cases.

The latter order refers to Circular No. 39/13/2018-GST dated 3rd April, 2018, vide which Grievance Redressal Mechanism has been set up. Thereafter, vide letter F.No. 267/7/2018-CX.8 dated 4th April, 2018, designated Commissioners (CGST) have been appointed as Nodal Officers for the purpose of grievance redressal mechanism. Public notices etc. have been issued.

The petitioner should approach the Nodal Officer of the Redressal Committee who shall appropriately deal with the issue and grievance raised.

Learned counsel for the petitioner states that the aforesaid grievance mechanism in terms of the circulars/letter relates to Tran-2 and not Tran-1. Counsel for the respondent, however, states on instructions that glitches and difficulties faced in uploading of Tran-1 are covered by aforesaid Grievance Mechanism.

We take the statement made by the counsel for the respondent on record and dispose of the present writ petition giving liberty to the petitioner to take recourse of the Grievance Mechanism. If any representation is made by the petitioner, the same would be examined by the authorities concerned. Copy of the writ petition could also be enclosed with the grievance.

We also clarify that the petitioner will be at liberty to approach the Court in accordance with law in case the grievance cannot be resolved and subsists.

It may be advisable for the respondents to publicise and inform the concerned about the grievance mechanism. Details may be sent to the Institute of Chartered Accountants and other associations of professionals dealing with Goods and Service Tax.

Recording the aforesaid, the writ petition is disposed of. No order as to costs.

**SANJIV KHANNA, J.**

**CHANDER SHEKHAR, J.**

**APRIL 20, 2018**
**MR/pk**