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

\+ W.P.(C) 8082/2018

M/S SUPER INDIA PAPER PRODUCTS ..... Petitioner

Through: Mr. A.K. Babbar & Mr. B.K. Tripathi, Advs.

versus

UNION OF INDIA, THROUGH MINISTRY OF FINANCE, SECERETARY & ORS. ..... Respondents

Through: Ms. Harpreet Singh, Sr. Standing Counsel with Ms. Suhani Mathur, Adv. for R-2 & R-3.
Mr. Shadan Farasat, ASC with Mr. Ahmed Said and Ms. Hafsa Khan, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE SANJIV KHANNA**
**HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI**

**O R D E R**

**% 20.11.2018**

Counsel for the writ petitioner has filed before us Notification No. 48/2018 Central Tax dated 10.09.2018 by which sub-rule 1A to Rule 117 has been inserted in the Central Goods and Services Tax Rules, 2017. He submits that the petitioner would be taking recourse to the aforesaid rule as it refers to cases where the assessee were unable to submit FORM GST TRAN-1 on account of technical difficulties.

Counsel for the petitioner accordingly seeks permission to withdraw the present writ petition with liberty to approach the authorities in terms of sub-Rule 1A to Rule 117 and liberty to approach the court/appropriate forum in case of any adverse order or difficulty.

Taking the statement on record, we permit the petitioner to withdraw the present writ petition with liberty to approach the authorities under Rule 1A of Rule and thereafter, if necessary, to approach the court. We hope and trust in case such application is filed, the same would be processed and examined by the authorities as expeditiously as possible, preferably within two months from the date of filing.

We clarify that we have not made any comment on merits.

*Dasti*.

**SANJIV KHANNA, J.**

**ANUP JAIRAM BHAMBHANI, J.**

**NOVEMBER 20, 2018/***uj*