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

\+ W.P.(C) 9059/2018, CM APPL. 34887/2018

A. B. PRINT PACK ..... Petitioner

Through: Mr. M.P. Arora, Adv.

versus

THE PRINCIPAL CHIEF COMMISSIONER & ANR.

..... Respondents

Through: Mr. Sanjeev Narula, Sr. Standing Counsel for Revenue with Mr. Abhishek Ghai, Adv.
Mr. Abhay Prakash Sahay, CGSC with Mr. Shivam Wadhwa, Mr. Suraj Kumar, Advs. for R-1/UOI.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **29.08.2018**

Mr. Sanjeev Narula, Senior Standing Counsel on behalf of the Revenue.

The petitioner's grievance is that the credit of input tax in relation to capital goods which was permitted inadvertently in the TRANS I Form filed on 27.12.2017 (to the tune of ₹12,70,097/-) has not been taken into account and therefore, seeks a direction that the credit of input tax to the tune of ₹15,82,821/- on the stock of goods which could not be claimed under TRANS II, due to technical glitches in the GST portal should be considered.

We have heard counsel for the parties. The petitioner asserts that the grievance with respect to the subject matter of this petition i.e. the input credit under TRANS I and credit of input tax on the stock of goods, which could not be claimed on account of errors i.e. negligence on the part of the Accountant as well as alleged technical glitches should be examined in the light of the representations. The petitioner has alleged that the representation/grievance redressal requests were made in the Portal contemporaneously. The respondent or its Nodal Officer as the case may be shall consider its grievances and pass appropriate orders in terms of the extent circular.

The writ petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 29, 2018/akv