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

C.M. Appl. No. 49467/2018, 52368/2018, 52367/2018 in
\+ W.P.(C) 12729/2018

URJIT PHARMACEUTICALS ..... Petitioner
Through: Mr. Rajesh Jain, Mr. Virag Tiwari, Advocate

versus

COMMISSIONER OF DELHI GOODS & SERVICES TAX & ANR. ..... Respondents
Through: Mr. Mohit Kumar Bafna, Advocate for Mr. Satyakam, Additional Standing Counsel for Govt. of NCT of Delhi
Mr. Amit Bansal, Ms. Seema Dolo, Ms. Titasha Banerjee, Advocates for respondent No. 2.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **20.12.2018**

Issue Notice.

Mr. Mohit Kumar Bafna and Mr. Amit Bansal Advocates accepts notice on behalf of respondent No. 1 and 2 respectively.

The petitioner's grievance is that even though it was provided with the Provisional Identification Number (PID) under the Central Goods and Services Tax Act, 2017, pursuant to the notification of

06.08.2018 (No.31 of 2018) it is yet unable to upload its returns in compliance with the further notification of 10.09.2018 which granted time up to 31.12.2018 (Form GSTR-3B). This relates to the period from 01.07.2017 to 09.05.2018.

The respondents shall facilitate the process and ensure that the online filing of the GSTR – 3B and GSTR-I is permitted – as required by law and alternatively, in case the respondents cannot facilitate this, the petitioner's hard copy of returns for the said period shall be accepted by the concerned GST Authority. Consequently, it is open to the petitioner to deposit the amounts payable towards its GST liabilities for the said period.

In view of the aforesaid, nothing survives in the present petition. Accordingly, the writ petition as well as applications are disposed of in the aforesaid terms.

A copy of this order be given *dasti* under signatures of the Court Master.

The earlier date i.e. 14.02.2019, fixed in the case is hereby cancelled.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

DECEMBER 20, 2018

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