

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 5478 of 2019
Decided on : 19.03.2019

SIAC SKH India Cabs Manufacturing Pvt. Ltd.

. . . Petitioner(s)

Versus

Union of India and others

. . . Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

PRESENT: Mr. Narinder Singh Lubana, Advocate for
Mr. Abhilaksh Grover, Advocate
for the petitioner(s).

Mr. Sourabh Goel, Sr. Stranding Counsel
for respondents No.1, 3, 5 & 6.

AJAY KUMAR MITTAL, J. (Oral)

The petitioner has approached this Court under Article 226 of the Constitution of India, seeking direction to the GSTN (respondent No.3) to allow the petitioner to avail transitional credit of ₹ 3,41,41,867/- by either updating the electronic credit ledger at the back end or accepting the details of transitional credit manually submitted by the petitioner and update the electronic credit ledger at the back-end. A further prayer for directing the respondents to adjust the petitioner's future CGST liability to the extent of its transitional credit amounting to ₹ 3,41,41,867/-, has also been made.

2. Written statement on behalf of respondents No.1, 3, 5 & 6 has been filed in Court today. The same is taken on record, subject to all just exceptions. A copy thereof has been handed over to the learned counsel for the petitioner.

3. In view of the above, learned counsel for the petitioner submitted that the present writ petition has been rendered infructuous and may be disposed of as such.

4. Ordered accordingly.

**(AJAY KUMAR MITTAL)
JUDGE**

**(MANJARI NEHRU KAUL)
JUDGE**

March 19, 2019

J.Ram

Whether speaking/reasoned:

Yes/No

Whether Reportable:

Yes/No