

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP No. 24287 of 2018
Decided on : 24.01.2019**

M/s Shri Kunj Bihari Industries LLP

. . . Petitioner(s)

Versus

State of Haryana and another

. . . Respondent(s)

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

PRESENT: Mr. Rajiv Sharma, Advocate
for the petitioner(s).

Ms. Mamta Singla Talwar, DAG, Haryana.

Mr. Sunish Bindlish, Advocate
for respondent No.2.

AJAY KUMAR MITTAL, J. (Oral)

This order shall dispose of Civil Writ Petitions Nos. 24287 & 24291 of 2018, as according to the learned counsel for the parties, the issue involved therein is identical. However, the facts are being extracted from CWP No. 24287 of 2018.

2. Petitioner has approached this Court under Articles 226/227 of the Constitution of India, seeking a writ of *Mandamus*, for directing the respondents to issue CENVAT refund amounting to ₹ 7,13,975/- due to the petitioner upto 30th June, 2017. According to the petitioner, the prescribed application in respect of the aforesaid purpose had been successfully submitted electronically, within the prescribed period on the GSTN Portal.

3. It was urged on behalf of respondent No.2 that as per the record available with the respondent, no record of the Tran-1 Claim, as claimed to be filed by the petitioner, is presently available on the ONLINE PORTAL (ACES System), which means the Tran-1 Claim has not been filed by the petitioner

140 of the CGST Act, 2017 read with Rules 117(1), 118, 119 & 120 of the CGST Rules, 2017, to sanction the Tran-1 amount to the petitioner. However, it is further stated that the Government of India, Ministry of Finance (Department of Revenue), Central Board of Excise & Customs, New Delhi, vide their notification No. 48/2018-Central Tax, dated 10.09.2018, has extended the time period for applying the Tran-1 Claim upto 31st march, 2019. Therefore, the petitioner can claim by applying the Tran-1 claim within the extended period till 31st March, 2019.

4. In support of the aforesaid contention, short written statements on behalf of respondent No.2 (in CWP Nos. 24287 & 24291 of 2018) have been filed in Court today. The same are taken on record, subject to all just exceptions. Office to tag the same at the appropriate places in the respective case files. Copies thereof have been handed over to the counsel opposite.

5. In view thereof, it is clarified that it shall be open to the petitioner to apply for rectification of Tran-1 to the Nodal Officer within 15 days from the date of receipt of certified copy of this Order. It is, however, further clarified that in case the claim is made by the petitioner within the aforesaid period, the officer concerned shall take necessary action thereon before 31.03.2019, in accordance with law.

6. In view of the aforesaid situation, the present writ petition has been rendered infructuous and is disposed of as such.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

January 24, 2019

J.Ram