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

CWP 29279/2019
Date of decision:16.12.2019

BG Financial Services and another
.............Petitioners

v.

Union of India and others
.............Respondents

Coram: Hon'ble Mr.Justice Jaswant Singh
Hon'ble Mr.Justice Sant Parkash

Present:- Mr.KS Dhillon,Advocate for the petitioners.

Ms.Mamta Singla Talwar,DAG Haryana.

Mr.Sourabh Goel,Advocate for respondents 1 and 2.

Jaswant Singh,J(Oral).

The petitioner no.1, a Partnership firm, is engaged in business activities within the State of Haryana. It is registered under the Goods and Service Tax Act, 2017.

Grievance of the petitioners is that it could not upload the details of un-utilized Input Tax Credit (in short 'ITC') as per the accounts books to the electronically generated statutory Form “TRAN-I”, which was the requirement under the GST regime for availing the benefit of the previous un-utilized ITC accrued under the Taxing Statutes.

Counsel for the petitioners submits that the issue stands decided by this Court, vide judgment dated 04.11.2019, passed in **CWP 30949 of 2018** titled “**Adfert Technologies Pvt.Ltd. Versus**

Union of India and others” in favour of the Assessees, hence the petitioner-Company is also entitled to relief in the same terms.

Notice of motion was issued for today.

Mr. Sourabh Goel, Counsel for the respondents/Revenue concedes that the issue raised in the present petition is squarely covered by the aforesaid judgment dated **04.11.2019**, passed in **Adfert Technologies case (supra)**, therefore, the present petition is liable to be disposed of in terms of the said case.

In view of above, present petition is allowed in terms of the said **CWP No.30949 of 2018** decided on **04.11.2019** with permission/modification to file the said Statutory Form TRAN-I by 31.12.2019.

It is clarified that in case the petitioners are hampered in any manner from availing the benefit of aforesaid judgment, due to non opening of the Portal by the Respondents, then the petitioners shall be permitted, in the alternative to claim the benefit of unutilized credit in their GST-3B Forms to be filed for the month of January,2020 either electronically or manually.

No order as to costs.

(Jaswant Singh)
Judge

16.12.2019. **(Sant Parkash)**
joshi **Judge**