

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

CWP 34205/2019 (O&M)
Date of decision:18.12.2019

M/s Disposafe Health and Life Care Limited

.....Petitioner

v.

Union of India and others

.....Respondents

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

Present:- Mr. Rajiv Agnihotri, Advocate for the petitioner.

Mr. Sourabh Goel, Advocate for respondents 1 to 3.

Ms. Mamta Singla Talwar, D.A.G.Haryana for respondent
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Jaswant Singh,J(Oral).

The petitioner, a Private Limited Company, is engaged in business of manufacturing of Medical Devices. It is registered under the Goods and Service Tax Act, 2017. Prior to the introduction of Goods and Service Tax Act, the petitioner was registered under the provisions of Haryana Value Added Tax Act, 2003, Central Sales Tax Act,1956 and Central Excise with the provisions of Finance Act, 1994 read with Service Tax Rules,1994.

Grievance of the petitioner 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-1” 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 petitioner submits that the issue raised herein already 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 Assesseees, hence the petitioner-Company is also entitled to relief in the same terms.

Notice of motion was issued for 15.1.2020.

Upon notice of **CM 18999/2019** learned counsel for the respondents, state that they have no objection if the application is allowed and main case is preponed and taken up for hearing today.

In view of the agreed stand, the application is allowed, main case is preponed from 15.1.2020 and taken up today for hearing.

Learned counsel for the parties concede 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 petitioner is hampered in any manner from availing the benefit of aforesaid judgment, due to non

opening of the Portal by the Respondents, then the petitioner 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

18.12.2019.
joshi

(Sant Parkash)
Judge