

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

**Civil Writ Petition No. 34827 of 2019 (O&M)
Date of Decision: 05.12.2019**

M/s. Malke Pvt. Ltd., SAS Nagar, Mohali

..... Petitioner

Versus

Union of India and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH**

Present: Ms. Sudeepti Sharma, Advocate
for the petitioner.

Mr. Sharan Sethi, Sr. Standing Counsel, Indirect Taxes,
for the respondent(s).

JASWANT SINGH, J. (ORAL)

The petitioner, a Private Limited Company, is engaged in the business of manufacturing and sale of tractor parts. Prior to the introduction of the Goods and Services Tax (GST) Act, 2017, the petitioner was registered under the Central Excise Act, 1944.

Grievance is that the petitioner-Company could not upload the details of its un-utilized Input Tax Credit (in short 'ITC') as per the accounts books to the electronically generated statutory "TRAN-I" Form, 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 stands decided by this Court, vide judgment dated **04.11.2019**, passed in **CWP No. 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 was issued for today.

Mr. Sharan Sethi, Sr. Standing Counsel, appearing for respondent(s) / 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**.

(JASWANT SINGH)
JUDGE

December 05, 2019
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(SANT PARKASH)
JUDGE

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No