

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

**CWP 35158/2019**

**Date of decision:16.12.2019**

S9 Clothing Co. through its Partner

.....Petitioner

v.

State of Punjab and others

.....Respondents

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

Present:- Mr.Deepak Gupta,Advocate for the petitioner.

Mr.Pankaj Gupta,Advocate for respondent no.1.

Mr.Sunish Bindlish,Advocate for Revenue/respondents  
2 and 3.

**Jaswant Singh,J(Oral).**

The petitioner, a Partnership firm, is engaged in trading and manufacturing of clothes. It is registered at Ludhiana 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 Central Excise Act, 1944 and Punjab VAT Act.

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 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 today.

Mr. Sunish Bindlish, 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 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**

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