IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

CWP 36863/2019
Date of decision:20.12.2019

M/s Mahesh Steel Corporation,Faridabad.

..............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. Anshuman Chopra, Advocate for respondents 1 to 3.

Ms.Mamta Singla Talwar,DAG Haryana for respondent 4.

Jaswant Singh,J(Oral).

The petitioner, a Proprietorship concern, is engaged in business of trading of iron and steel. 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 Haryana Value Added Tax Act,2003, Central Sales Tax Act,1956 and 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-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 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 Assessees, hence the petitioner-Company is also entitled to relief in the same terms.

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.

It is conveyed that the date for filing annual returns has been extended from 31.12.2019 to 31.1.2020.

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 31.01.2020.

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 February,2020 either electronically or manually.

No order as to costs.

(Jaswant Singh)
Judge

20.12.2019. **(Sant Parkash)**
joshi **Judge**