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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 4556/2019**

ARVIND BEAUTY BRANDS RETAIL PVT. LTD...... Petitioner

Through Mr. Yogendra Aldak, Mr. Karan Sachdev, Mr. Kunal Kapoor & Ms. Avisha Khatri, Advocates

versus

UNION OF INDIA & ORS. ..... Respondents

Through Mr. Rahul Sharma & Mr. C.K.Bhatt, Advocates for Respondent No.1
Ms. Sonu Bhatnagar, Senior standing counsel & Mr. Vaibhav Joshi, Advocates for Respondent Nos.2,3, 5 & 7
Mr. Satyakam, ASC for GNCTD

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **07.08.2019**

CM Appl. No. 20278/2019 (Exemption)

1. Exemption allowed, subject to all just exceptions.

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2. Notice was issued in the present petition on 30th April, 2019 itself i.e. more than 3 months ago. Learned counsel for the Respondents, however, states that he is still awaiting instructions.

3. The point involved is whether the Respondent was justified in rejecting the credit claimed in the TRAN-2 forms filed by the Petitioner only on the ground that the requisite details were not filed in the TRAN-1.

4. According to learned counsel for the Petitioner for claiming the tax credit there was no need to file the details in the TRAN-1 form. Nevertheless he submits that if the Court so permits, the Petitioner is prepared to re-file the TRAN-1 form with the details as required by the Respondents, so that the TRAN-2 form filed thereafter and the claim can be processed in accordance with law.

5. In that view of the matter, the Court directs the Respondents to either re-open the portal of the Petitioner to enable it to re-file the TRAN-1 form electronically on or before 31st August, 2019. If that is not possible then the Petitioner should be permitted to file by TRAN-1 form manually by the same date. Thereafter the Petitioner will be permitted to file the TRAN-2 form electronically and its claim be thereafter processed in accordance with law.

6. The petition is disposed of.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 07, 2019
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