

HIGH COURT OF CHHATTISGARH AT BILASPUR**WPT No. 65 of 2020**

1. M/s Shakambari Aromatics Pvt. Ltd. Through Director Shri Manoj Dhandharia, S/o Shri Radheshyam Dhandharia, Aged About 48 Years, R/o 47 A/2 Neharu Nagar, West Bhilai, Chhattisgarh

---- Petitioner**Versus**

1. State Of Chhattisgarh Through The Secretary, Department Of Finance, Atal Nagar, Naya Raipur, Chhattisgarh
2. The Commissioner GST And Commercial Tax, Capital Complex, North Block, Sector 19, Naya Raipur, Chhattisgarh
3. The Office Of Assistant Commissioner GST And Commercial Tax, Capital Complex, North Block, Sector 19, Naya Raipur, Chhattisgarh
4. The Office Of Deputy Commissioner GST And Commercial Tax, Capital Complex, North Block, Sector 19, Naya Raipur, Chhattisgarh

-----Respondents

For Petitioner	:	Mr. Adhiraj Surana, Adv.
For State/Respondent	:	Mr. Jitendra Pali, Dy. A.G.

Hon'ble Shri Justice P. Sam Koshy**Order on Board****25/06/2020**

1. The grievance of the petitioner in the present writ petition is in respect of non providing of facility to submit the revised TRAN-1 form in respect of the accumulated CENVAT credit as on 30.06.2017.
2. The present writ petition has been filed in the light of a recent decision of the Delhi High Court in the case of Brand Equity Treaties Limited Vs. the Union of India and Ors., which was WP(C) 11040/2018 and other analogous writ petitions decided on 05.05.2020.
3. Counsel for the petitioner in the course of arguments submitted that the said order has subsequently been put to challenge before the Supreme Court and the Supreme Court has already stayed the effect and operation of the order of the Delhi High Court in SLP No. 7425/2020.

4. In the light of the Supreme Court staying the operation of the order of the Delhi High Court, this Court is of the opinion that the present writ petition at this juncture can be disposed of, permitting the petitioner to revive his claim later, subject to the outcome of the aforesaid SLP of the Supreme Court.
5. The writ petition accordingly stands disposed of.

Sd/-

(P. Sam Koshy)
Judge

Jyotijha