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HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 76 of 2020

1. M/s Universal Distributers, A Partnership Firm Duly Registered Under The Partnership Act, 1932 Having Its office And Shop At Shop No. 9/415, Bhudapara, Raipur Through One of Its Partners And Authorized Signatory, Akshat Daga, S/o Shri Anil Daga, Aged About 30 Years, R/o 9/415 Near Shukla Bhawan, Bhudapara, Near City Kotwali Chowk, Raipur

---- Petitioner

Versus

1. Union of India Ministry of Finance (Department of Revenue) Through Secretary, New Delhi
2. The GST Council Through The Secretary, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi - 110001
3. The Central Board of Indirect Taxes And Customs, North Block, Department of Revenue, Ministry of Finance, Government of India, New Delhi - 110001
4. Principal Commissioner, Central GST And Central Excise Building, Tikrapara, Dhamtari Road, Raipur
5. Commissioner, State Goods And Services Tax, Civil Lines, Near Raj Bhawan, Raipur
6. Assistant Commissioner, GST And Central Excise Building, Tikrapara, Dhamtari Road, Raipur

-----Respondents

For Petitioner	:	Mr. Neelabh Dubey, Advocate
For Resp. No. 1	:	Mr. Himanshu Pandey, Advoate on behalf of Mr. B. Gopa Kumar, A. S.G.
For Resp. No. 2 & 6	:	Mr. Maneesh Sharma, Advocate

Hon'ble Shri Justice P. Sam Koshy

Order on Board

07.08.2020

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 off, permitting the petitioner to revive his claim, subject to the outcome of the aforesaid SLP of the Supreme Court.
5. The writ petition, accordingly stands disposed off.

Sd/-
(P. Sam Koshy)
Judge

Rahul