

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 75 of 2020

1. M/s Vyapak Enterprises, A Registered Partnership Firm Having Its Office At 503, 5th Floor, Offizo, Magneto The Mall, Raipur, Tehsil And District Raipur Through Its Partner Mukesh Shrivastava, S/o Late Prakash Shrivastava, Aged About 53 Years, District : Raipur, Chhattisgarh

---- Petitioner

Versus

1. State Of Chhattisgarh Through The Secretary, Department Of Finance, Atal Nagar, Naya Raipur, District : Raipur, Chhattisgarh
2. GST Council Through Secretary, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi 110001
3. The Commissioner, Central Goods And Service Tax And Customs, Tikra Para, Dhamtari Road Raipur, District : Raipur, Chhattisgarh
4. The Assistant Commissioner, State Goods And Service Tax, Commercial Tax Building, Civil Lines, Raipur, District : Raipur, Chhattisgarh

-----Respondents

For Petitioner	:	Mr. Ashish Surana, Advocate
For Resp. No. 1 & 4	:	Mr. Siddharth Dubey, Dy. G.A.
For Resp. No. 2 & 3	:	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 of, 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