IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.2604 of 2020

==

M/s Jyoti Moulders Pvt. Ltd. registered Under the Provisions of the Company's Act, having its registered Office at 4th, 95-97, Khaitan Super Market, Birla Mandir Road, Patna, Bihar, through its Director namely Sri Vikram Banka (Male), aged about 49 Years, Son of Sri Prakash Chandra Banka, residing at A-3D, Alakharaj Apartment, East Boaring Canal Road, Near Panch Mukhi Hamuman Mandir, Exhibition Road, Patna Bihar,.

... ... Petitioner/s

Versus

1. The Union of India through the Secretary and Commissioner, (GST), Ministry of Finance, Department of Revenue, Having its Office at Central Secretariat, North Block, New Delhi-110001.
2. The Principal Chief Commissioner of Central Tax, Bihar, Patna
3. The State of Bihar through the Secretary Cum-Commissioner, Commercial Tax Department, New Secretariat, Gov. of Bihar, Patna.
4. The Joint Commissioner of Sale Taxes, Patna City East Circle, Patna City.
5. The Superintendent /Assistant Commissioner, CGST Range Badarghat, Didargang, Patna City.
6. The Nodal Officer, SGST, Bihar, Patna.

... ... Respondent/s

==

Appearance :

For the Petitioner/s : Mr.Alok Kumar, Advocate
For the Respondent/s : Mr.Vikash Kumar (SC 11)
For U.O.I. Mr. Dr. K.N. Singh, A.S.G.
Mr. Anshuman Singh, Sr. S.C., C. GST & Excise

==

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

5 25-02-2021 Petitioner has prayed for the following relief(s):

> "I. For issuance of a writ in the nature of mandamus directing the respondents to accept the modification done on 07.09.2017 correcting the inadvertent human error while entering the figures in TRAN 1 form dated 08.07.2017;

> II. For issuance of a writ in the nature of mandamus directing the respondents to allow the input credit of an amount of Rs. 8, 73, 379.50/- being the transitional credits, after processing the said, if it is otherwise eligible in law;
>
> III. For a declaration that the substantive right as provided under Section 140 of GST Act for claim of transitional credit cannot be denied for the errors on part of the respondent;
>
> IV. For any other relief or reliefs to which the petitioner is entitled in the facts and circumstances of the case."

Learned A.S.G. opposes the petition inter alia on the ground that Hon'ble The Supreme Court of India is seized with the subject-matter of the present petition which fact Shri Alok Kumar, learned counsel for the petitioner, seriously disputes.

Be that as it may, learned counsel further states that the petitioner shall be content if the petition is disposed with the direction to the authorities to consider petitioner's request seeking modification of TRAN I Form, per law.

Well, none can have any objection to the same and, as such, without adjudication of the petition on merits, leaving all questions of fact and law open, we allow the petitioner to withdraw the present petition reserving liberty to approach the authorities afresh for redressal of the grievances as per law.

As and when any such request is made, we are hopeful that the same shall be considered expeditiously and preferably within a period of eight weeks from the date of its filing.

Petition stands withdrawn with the aforesaid liberty.

(Sanjay Karol, CJ)

(S. Kumar, J)

K.C.Jha/-

U			