14.9.2021
ks
sl. 109

WPA 2641 of 2020

Sudershan Paper Mart & Anr.
Vs
The Goods and Service Tax Council & Ors.

Mr. Anil Dugar,
Mr. Rajarshi Chatterjee
... For the Petitioners.
Mr. Tapan Bhanja
... For the UOI.
Ms. Ekta Singha
... For the Respondent Nos. 1 & 2.
Mr. A. Roy, Ld. GP
Mr. S. Mukherjee,
Mr. Debasish Ghosh
... For the State.

Heard learned Advocates appearing for the parties.

In this writ petition, the petitioners have made prayer for relief of directing the respondent authority concerned to reopen the Form GST TRAN-1 and enable the petitioners to file the GST TRAN-1 and transfer the transitional credit into its electronic credit ledger. It appears from record that the petitioners have already made a representation for such relief before the respondent concerned as appears at page 53, being Annexure-P-1 to the writ petition to the representation dated 31st May, 2018. It is the grievance of the petitioners that the said representation is lying undisposed till date and has not been considered and disposed of. The petitioners in support of its claim/relief want to rely on the judgment of the Delhi High Court in the case of Super India Paper Products vs. Union of India reported in (2021) 127 taxmann. Com 602(Delhi) and also of this Court in the case of Rishi Graphics (P) Ltd. vs. Union of India reported in (2020) 118 taxmann. Com. 280 (Calcutta).

Considering the submission of the parties, this writ petition is disposed of by directing the respondent concerned to consider and dispose of the aforesaid representation of the petitioners dated 31st May, 2018 in accordance with law by passing a reasoned and speaking order and after giving an opportunity of hearing to the petitioners or its authorised representative within eight weeks from the date of communication of this order and shall communicate his decision to the petitioners within one week after passing of such order. At the time of hearing, the respondent concerned shall consider the aforesaid judgments upon which the petitioners want to rely as to whether in the facts and circumstances of this case those judgments are applicable in the case of the petitioners or not.

It is recorded that this court has not gone into the merits of the claim/relief of the petitioners and the respondent concerned shall decide the case of the petitioners strictly in accordance with law.

The writ petition, being WPA 2641 of 2020 is disposed of.

(Md. Nizamuddin, J.)