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WPA 6661 of 2019
UNIVERSAL TRADING SOLUTIONS & ANR
VS
THE GOODS & SERVICES TAX NETWORK & ORS
(via Video Conference)

Mr. Anil Kumar Dugar
......For the petitioner
Mr. A. Roy
Mr. T.M. Siddique
Mr. D. Ghosh
..... For the State.
Mr. Tapan Bhanja
Mr. Bhaskar Prasad Banerjee
.... CGST authorities.

In this writ petition, petitioner has made prayer for relief of directing the respondent authorities concerned to reopen the Form GST TRAN-1 and enable the petitioners to file GST TRAN-1 and transfer the transitional credit into its electronic credit ledger and further direction upon the respondent authorities concerned to transfer the tax credit of Rs. 14,84,906.79 on inputs held on 30.06.2017. Petitioner wants to rely on a decision of this court in the case of ***Rishi Graphics (P.) Ltd. versus Union of India*** reported in (2020) 118 Taxmann.Com 280 (Calcutta) (04.03.2020) in support of his claim of the aforesaid relief.

Considering the submission of the parties, this writ petition is disposed of by granting opportunity to the petitioner to make an effective representation before the State Nodal authority for redressal of his grievance raised in this writ petition within two weeks from the date and after such representation is made before the respondent authorities, he shall consider and dispose of the same within six weeks from the date of receipt of such representation in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or his authorized representative and shall communicate his decision to the petitioner within two weeks thereafter.

While considering the aforesaid representation the respondent authorities concerned shall take into consideration the aforesaid reported decision of this court as to whether it is applicable to the facts and circumstances of this case or not.

Let it be recorded that this Court has not gone into the merits of the case. The respondent authorities are free to decide the case strictly in accordance with law and on its own merit.

Accordingly, WPA 6661 of 2019 is disposed of.

(Md. Nizamuddin, J.)