

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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**CWP-22102-2021(O&M)
Decided on : November 02, 2021**

Gupta Spare Centre

....Petitioner

vs.

Union of India and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present: Mr.Sagar Ratusaria, Advocate
for the petitioner.

AJAY TEWARI, J.(Oral)

1. This petition has been filed for issuance of directions to the respondents to allow one time filing of revised Form GST TRAN 1 and GST TRAN 2 by either reopening the GSTN Portal or accepting the revised physical Form GST TRAN 1 GST TRAN 2 or accepting transitional Input Tax Credit claimed through GSTR 3B return in order to enable the petitioner to claim legitimate transitional credit in terms of Section 140 of the Central Goods and Service Tax Act, 2017 ('the CGST Act') read with Section 140 of the State Goods and Service Tax Act, 2017 ('the SGST Act') in order to claim the unreceived credit of Rs.83,386/-.

2. The main grouse of learned counsel for the petitioner is that despite having successfully logged in his ITC credit has not been fully reflected.

3. Notice of motion.

4. Mr. Rishabh Kapoor, Senior Standing counsel appears and accepts notice on behalf of respondents No.1, 2, 4 and 5.

5. Counsel for the petitioner states that in this regard, the petitioner has already sent a representation dated 20.3.2020 (Annexure P-9) to the concerned Commissioner and that he would be satisfied at this stage if in the first instance a direction is issued to respondent No.5 to decide the same by passing a speaking order there within a reasonable time.

6. We find this to be a fair request. Resultantly, respondent No.5 is directed to decide the representation dated 20.3.2020 (Annexure P-9) of the petitioner by passing a speaking order within a period of three months from the date of receipt of a certified copy of this order

7. This petition stand disposed of in the above terms.

8. Since the main case has been decided, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

November 02, 2021
anuradha

Whether speaking/reasoned -Yes
Whether reportable -No