

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

*Reserved on: 24<sup>th</sup> December, 2020*

*Pronounced on: 27<sup>th</sup> May, 2021*

+ **W.P.(C) 3099/2019**

DEVELOPER GROUP INDIA PRIVATE LIMITED .... Petitioner

Through: Ms. Kavita Jha with Ms. Swati  
Agarwal, Advocates.

versus

UNION OF INDIA & ORS. .... Respondents

Through: Ms. Sonu Bhatnagar, Senior  
Standing Counsel with  
Ms. Venus Malhotra,  
Mr. Vaibhav Joshi Ms. Mallika  
Joshi Advocates.

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE SANJEEV NARULA**

### **J U D G M E N T**

#### **[VIA VIDEO CONFERENCING]**

#### **SANJEEV NARULA, J.**

1. By way of the present petition, a writ of mandamus is sought against the Respondent to allow the Petitioner to carry forward the transitional input tax credit to the tune of Rs. 60,15,498/- by filing form GST TRAN-1 either online or manually.

2. In fact, the relief as sought for by the Petitioner already stands granted to the Petitioner in terms of the judgment of this Court in *Brand Equity*

*Treaties Limited. v. Union of India & Ors*,<sup>1</sup> whereby a batch of petitions including a writ petition filed by the present Petitioner (being W.P.(C.) 8496/2019) had been allowed.

3. Since the relief has already been granted in *Brand Equity* (*supra*), no further orders are required to be passed in the present petition, and accordingly the same is disposed of.

SANJEEV NARULA, J

MANMOHAN, J

MAY 27, 2021

*nd*

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<sup>1</sup> 2020 SCC OnLine Del 1698.