**Item no. 22**

# IN THE HIGH COURT AT CALCUTTA
## CIVIL APPELLATE JURISDICTION
## APPELLATE SIDE

Present:
**The Hon'ble Justice T.S. Sivagnanam**
**And**
**The Hon'ble Justice Prasenjit Biswas**

**FMA 555 of 2022**
with
**IA No. CAN 1 of 2021**
**IA No. CAN 2 of 2021**

Union of India
vs.
One Auto Private Limited & ors.

For the Appellant : Mr. Kaushik Dey
Mr. Tapan Bhanja

For Respondent : Mr. Anil Dugar
Mr. Rajarshi Chatterjee

Heard on : 01.09.2022

Judgment on : 01.09.2022

**T.S. Sivagnanam J.:**

1) This appeal by the revenue is directed against the order passed in W.P. No.21808 (W) of 2019, which was disposed of by a

common order passed by the Learned Single Bench dated 4th March, 2020.

1. The Hon'ble Supreme Court in a recent decision in the case of Union of India & Anr. – Vs. – FILCO Trade Centre Pvt. Ltd. & Anr. in Special Leave Petition (C ) No(s).32709-32710/2018 dated 22nd July, 2022 has issued comprehensive direction with regard to availing of transitional credit through TRAN 1 and TRAN 2. The order passed by the Hon'ble Supreme Court is as follows:-

> *"Having heard learned Additional Solicitor General, learned counsel appearing for different States and learned counsel appearing for different private parties and having perused the record, we are of the view that it is just and proper to issue the following directions in these cases:*
>
> 1. *Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN – 1 and TRAN – 2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022.*
> 2. *Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any*

*aggrieved registered assessee is directed to file the relevant from or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Rederssal Committee (ITGRC).*

3. *GSTN has to ensure that there are no technical glitch during the said time.*
4. *The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned.*
5. *Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger.*
6. *If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.*

*The Special Leave Petitions are disposed of accordingly.*

*Pending applications, if any, also stand disposed of. "*

2. In the light of the above direction issued by the Hon'ble Supreme Court, no orders are required in this appeal. Accordingly, the appeal along with connected application (I.A. No.CAN 1 of 2021 and CAN 2 of 2021) stand disposed of in terms of the order passed by the Hon'ble Supreme Court.

3. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

**(T. S. Sivagnanam, J.)**

**(Prasenjit Biswas, J.)**

RP/AN