Item no. 20

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

MAT 1382 of 2021
with
IA No. CAN 1 of 2021

Premium Fuels
vs.
Union of India & ors.

For the Appellant	:	Mr. Sandip Choraria Mr. Anil Kumar Dugar Mr. Rajarshi Chatterjee Mr. Himangshu Kumar Ray
For UOI	:	Mr. Tapan Bhanja

Heard on : 01.09.2022

Judgment on : 01.09.2022

T.S. Sivagnanam J.:

1) Heard the learned Counsel for the parties.

2) This intra-court appeal is directed against an order dated 15.11.2021 passed in WPA No.13601 of 2021 by which the writ petition was dismissed with certain observations. Identical orders were challenged before this Court and one of such appeal, being MAT 767 of 2020, was disposed of on 30th August, 2022 following the order passed by the Hon'ble Supreme Court 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 whereby they issued comprehensive direction with regard to availing of transitional credit through TRAN 1 and TRAN

3. 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."

4. 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) stand disposed of in terms of the order passed by the Hon'ble Supreme Court.

5. 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