

ORDER SHEET
WPO/644/2018
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

M/S. UDGEETH NIRMAN PRIVATE LIMITED
VS
UNION OF INDIA & ORS.

BEFORE:
The Hon'ble JUSTICE MD. NIZAMUDDIN
Date : 22ND JUNE, 2022.

Appearance:
Ms. Sanjukta Gupta, Adv.
..for the Union of India

Mr. A. Ray, Adv.
Md. T.M. Siddiqui, Adv.
Mr. D. Ghosh, Adv.
..for the State

The Court: Affidavit in reply filed by the petitioner be kept with the record.

Heard learned Advocate appearing for the parties.

This writ petition has been filed by the petitioner, being aggrieved by the action of the WBGST Authority concerned denying the petitioner transitional ITC benefits which could not be claimed according to the petitioner by filing of TRAN I and TRAN II due to blockage of the GST portal on the relevant point of time. It is the allegation of the petitioner that in the

aforesaid regard, petitioner has raised its grievance by way of representation dated 4th July, 2018 being Annexure P5 to the writ petition and in support of its aforesaid claim of transitional ITC, petitioner has relied on a judgement of this Court dated 14th December, 2021 in the case of ***Nodal Officer, JT. Commissioner, IT Grievance Vs. Das Auto Centre*** reported in ***2022 (56) G.S.T.L. 257 (Cal.)***. Petitioner has further relied upon a judgement of this Court in the case of ***P. Bhogilal Pvt. Ltd. Vs. Union of India & Ors. Reported in 2022 (2) TMI 1110-Calcutta High Court*** and a judgement in the case of ***M/s. RSD Natural Resources PVT. Ltd Vs. State of West Bengal and Ors. reported in 2022 (3) TMI 91-Calcutta High Court***.

Considering the submissions of the parties and without going into merits of the aforesaid representation dated 4th July, 2018, this writ petition being WPO No. 644 of 2018 is disposed of by directing the respondent authority concerned to consider and dispose of the aforesaid representation of the petitioner, dated 4th July, 2018, making claim of transitional ITC, in accordance with law and by passing a reasoned and speaking order after giving an opportunity of hearing to the petitioner or its authorised representative and after taking into consideration the aforesaid judgements referred in this order upon which the petitioner wants to rely and subject to verification of the claim in question made by the petitioner. In case, if it is found by the respondent authority concerned that the petitioner is entitled to the aforesaid claim, it shall be allowed the same without any delay.

It is expected that the whole proceeding of hearing and passing final order will be completed expeditiously and preferably within eight weeks from the date of the communication of this order.

(MD. NIZAMUDDIN, J.)