IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.15095 of 2020

M/s. Barun Motors …. ***Petitioner***

Mr. Prabodha Ch. Nayak, Advocate

-versus-

Union of India and Others …. ***Opp. Parties***

Mr. Subash Chandra Mohanty,
Senior Standing Counsel, CGST
(for Opposite Party Nos.1, 2 & 3)

Mr. Sunil Mishra,
Additional Standing Counsel, GST
(for Opposite Party Nos.4 & 5)

CORAM:
JUSTICE JASWANT SINGH
JUSTICE M.S. RAMAN

ORDER (Oral)
03.08.2022

Order No.

05. **1.** This matter is taken up through hybrid arrangement (virtual/physical mode).

2. The petitioner, a proprietorship concern of Sri Suresh Kumar Agrawal is a registered taxable person under the CGST regime. It has prayed for a direction to the Opposite Parties to permit him to upload form TRAN-1 electronically or in alternative manually to avail the benefit of the unutilized input tax credit carried forward upon payments of tax under various enactments prior to the enforcement of the GST regime.

3. At the time of hearing, learned counsel for the parties are agreed that the present Writ Petition has become infructuous in view of the Opposite Parties agreeing to open the common portal for facilitating the filing of TRAN-1 form by the petitioner, as prayed for in the present Writ Petition, between the period with effect from 1st September, 2022 to 31st October, 2022 in compliance of the general directions passed by the Hon'ble Supreme Court on 22nd July, 2022 in SLP (C) Nos.32709-32710 of 2018 and connected matters.

4. In view of the aforesaid stand of the Revenue, the Writ Petition is disposed of as infructuous.

(Jaswant Singh)
Judge

(M. S. Raman)
Judge

AKK 3rd August, 2022
Cuttack