IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.544 OF 2022

Knorr Bremse Systems For
Commercial Vehicles (India) Pvt Ltd. ….Petitioner

V/s.

The Union of India, Through Revenue
Secretary Dept. Of Revenue Ministry
of Finance & Anr …Respondents

Mr. Sriram Sridharan for Petitioner.
Ms Shehnaz Bharucha for Respondent No.1.
Mr. Pradeep Jetly, Sr. Advocate a/w Mr. J. B. Mishra and Ms Sangeeta Yadav for Respondent No.2.

CORAM : K.R. SHRIRAM &
A.S. DOCTOR, JJ
DATED : 11th NOVEMBER 2022

P.C. :

1 Mr. Sridharan states that the issue in this petition will be squarely covered by order passed by this court on 29th July 2022 in Writ Petition No.3536 of 2021 and the order reads as under:

> *"1. The Hon'ble Apex Court in order dated 22 nd July, 2022 in Petition(s) for Special Leave to Appeal(C) No(s).32709-32710 of 2018 and other matters has directed the GST Network to open the common portal to file/rectify TRAN-1 and TRAN-2 for a period of two months, i.e., with effect from 1 st September, 2022 to 31 st October, 2022 to enable the different private parties to avail Transitional Credit. The order reads as under :-*
>
> *"O R D E R*
> *Permission to file Special Leave Petition(s) is allowed.*
>
> *Delay condoned.*
>
> *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 form 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 Redressal 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 circumstances, since all the Petitioners can avail of this window, Petitions stand disposed."*

2 We are informed that time to avail transitional credit has been extended from 31st October 2022 to 30th November 2022. Ordered accordingly.

3 Petition disposed.

(A. S. DOCTOR, J.) **(K.R. SHRIRAM, J.)**