

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.1119 OF 2019

Jitendra's Auto World

... Petitioner

Vs.

Union of India & Ors.

... Respondents

Ms. Akshita Shetty a/w Mr. Abhishek A. Rastogi for Petitioner.

Mr. Pradeep S. Jetly, Senior Advocate a/w Mr. Jitendra B. Mishra, Mr. Sham V. Walve and Ms. Sangeeta Yadav for Respondent Nos.1, 3 and 4.

Mr. Himanshu Takke, AGP for Respondent No2.

**CORAM : K.R. SHRIRAM &
A.S. DOCTOR, JJ.**

DATED : 20th SEPTEMBER 2022

PC. :

1. Petitioner has approached this Court with a primary prayer to direct Respondents to reopen TRANS-3 and TRANS-1 forms on the GST Portal to enable Petitioner to avail credits mentioned in the Petition.

2. Mr. Jetly has placed on record copy of a letter dated 19th September 2022 issued by the office of the Commissioner of CGST, C.Ex., Mumbai South, addressed to Mr. Jetly along with a copy of the Circular dated 9th September 2022 issued by the Central Board of Indirect Taxes and Customs, GST Policy Wing, wherein guidelines have been issued in terms of the Apex Court's orders dated 22nd July 2022 and 2nd September

2022 in the case of *Union of India Vs. Filco Trade Centre Pvt. Ltd.*¹ The letter along with Circular is taken on record and marked 'X' for identification.

3. In view thereof, in our opinion, Petitioner's concern in the Petition has been taken care of.

4. Petition accordingly disposed.

(A.S. DOCTOR, J.)

(K.R. SHRIRAM, J.)

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¹ Petition(s) for Special Leave to Appeal (C) No(s). 32709-32710 of 2018, dtd.22/07/2022 and Miscellaneous Application Nos.1545-1546 of 2022 in SLP (C) No. 32709-32710 of 2018, dtd.02/09/2022.