THE HON'BLE THE CHIEF JUSTICE UJJAL BHUYAN

AND

THE HON'BLE SRI JUSTICE C.V.BHASKAR REDDY

W.P.Nos.15780 of 2019; 5815 & 5817 of 2020

COMMON ORDER: *(Per the Hon'ble the Chief Justice Ujjal Bhuyan)*

This order will dispose of W.P.Nos.15780 of 2019, 5815 of 2020 and 5817 of 2020.

2. We have heard Mr. Kailashnath P.S.S., learned counsel for the petitioners and Mr. Swaroop Oorilla, learned counsel for respondents No.1 to 6 & 8 in W.P.No.15780 of 2019, respondents No.2 to 4 in W.P.No.5815 of 2020 and respondents No.2 and 3 in W.P.No.5817 of 2020.

3. These three writ petitions have been filed seeking a direction to the respondents to grant further time to the petitioners to file revised form GST Tran-1 and Tran-2 or to file fresh form GST Tran-1 and Tran-2 for the reasons indicated in the writ petitions.

4. Issue raised in these writ petitions has already been decided by the Supreme Court in **Union of India v. Filco Trade Centre Pvt. Ltd**.[1]

5. We have perused the order of the Supreme Court passed in **Union of India v. Filco Trade Centre Pvt. Ltd**. (1 supra). It reads as under:

> 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

[1] **2022 SCC Online SC 912**

> petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC).
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> 3. GSTN has to ensure that there are no technical glitch during the said time.
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> 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.
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> 6. If required GST Council may also issue appropriate guidelines to the field formations in scruitinizing the claims.

6. Learned counsel for the parties are in agreement that the above direction of the Supreme Court sufficiently covers the interest of the petitioners and that no further grievance of the petitioners subsists thereafter.

7. In view of the above and in the light of the decision of the Supreme Court in **Union of India v. Filco Trade Centre Pvt.**

Ltd. (1 supra), these writ petitions are disposed of. However, there shall be no order as to costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

UJJAL BHUYAN, CJ

C.V.BHASKAR REDDY, J

Date: 21.09.2022
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