

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

CWP-6882-2022 (O&M)

Date of Decision:05.04.2022

Locon Solutions Pvt. Ltd.

.....Petitioner

Versus

Union of India and others

.....Respondents

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

HON'BLE MR. JUSTICE PANKAJ JAIN

Present:- Mr. Naveen Bindal, Advocate for the petitioner.

Mr. Anshuman Chopra, Advocate for the respondent.

TEJINDER SINGH DHINDSA J.(Oral)

Instant writ petition raised an innocuous prayer for directing the respondent-Central Board of Indirect Taxes & Customs to take a decision on a representation dated 15.11.2021 (Annexure-P1).

Counsel submits that there is an ambiguity as regards inter-state transfer of unutilized input tax credit from one branch/unit to another branch/unit in the event of shifting of the branch as also regarding refund of said input tax credit.

Adverting to the facts of the present case it has been averred that the petitioner is engaged in supply of services and having registered premises in Gurugram, Haryana.

Earlier the petitioner was registered under the Central State Goods & Services Tax Act 2017 and was having headquarters at Mumbai, Maharashtra, which has subsequently been shifted to Gurugram, Haryana. Prior to shifting, petitioner was having accumulated and unutilized input tax credit. The petitioner intends to transfer the accumulated input tax credit to Gurugram after taking separate registration for Gurugram office

In the light of such grievance portrayed in the petition and without opining on the merits of the case, we deem it appropriate to dispose of the writ petition at the very threshold with a direction to 2nd respondent i.e. Central Board of Indirect Taxes & Customs, through its Chairman, North Block, Central Secretariat, New Delhi to examine the grievance of the petitioner against the backdrop of a representation dated 15.11.2021 (Annexure P-1) and to take a final view in the matter within a period of two months from the date of receipt of certified copy of this order.

Petition disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

05.04.2022
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Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No