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

CWP-8016-2020 (O&M)
Date of Decision: 14.09.2022

M/s Sohan Lal Aggarwal, Kurukshetra

... Petitioner

V/s.

Union of India and others

... Respondents

CORAM: ***HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA***
HON'BLE MR. JUSTICE DEEPAK MANCHANDA

Present : Mr. Sandeep Goyal, Advocate,
Mr. Rishab Singla, Advocate and
Mr. Nitish Bansal, Advocate
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel with
Ms. Samridhi Jain, Advocate
for respondent No. 1.

Mr. Anshuman Chopra, Sr. Standing Counsel.

Ms. Shruti Jain Goyal, DAG, Haryana.

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TEJINDER SINGH DHINDSA, J.(Oral)

Counsel for the respondents have brought to our notice the directions issued by the Hon'ble Supreme Court in ***SLP (C) No.32709-32710 of 2018 titled as Union of India and another versus Filco Trade Centre Pvt. Ltd. and another*** dated 22.07.2022 and which reads in the following terms:-

"Upon hearing the counsel the Court made the following

ORDER

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 application, if any, also stand disposed of."

Counsel submits that there would be meticulous compliance of the same.

In the light of such stand taken on behalf of the respondents, counsel for the petitioner(s) does not press the instant petition.

Disposed of.

Pending application(s), if any, shall also stand disposed of.

(*TEJINDER SINGH DHINDSA*)
JUDGE

(*DEEPAK MANCHANDA*)
JUDGE

14.09.2022
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Whether speaking/reasoned	***Yes***
Whether Reportable	***Yes /No***