118-A

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-9753-2020(O&M)
Date of Decision:28.09.2022

Gupta Sales through its partner Sanjeev Gupta .... Petitioner

versus

Union of India and others ...... Respondents

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

***

Present: Mr. Amit Aggarwal, Advocate for the petitioner.

Mr. Ajay Jagga, Advocate for the respondent-UT, Chandigarh.

***

TEJINDER SINGH DHINDSA, J. (ORAL)

CM-15326-CWP-2022

Prayer in the application is for withdrawal of the main petition in terms of decision of the Hon'ble Supreme Court in SLP(C) Nos. 7425-7428 of 2020 dated 22.07.2022

Notice in the application.

Mr.Ajay Jagga, learned counsel representing the contesting respondent is present in Court and accepts notice.

In view of the averments made in the application and by recording a 'no objection' from counsel for the contesting respondent, the main case which otherwise had been adjourned *sine die* is taken up for disposal on board today itself.

Application disposed of.

<u>Main case</u>

Counsel for the petitioner has brought to our notice the directions issued by the Hon'ble Supreme Court in **SLP(C) Nos. 7425-7428 of 2020** ***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."*

Mr.Ajay Jagga, learned counsel for the contesting respondent submits that there would be meticulous compliance of the directions of the Apex Court and as afore-reproduced.

In the light of such stand, counsel for the petitioner does not press the instant petition.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

28.09.2022
sunita

Whether speaking/reasoned Yes/No
Whether Reportable Yes/No