

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

**CWP-16370-2022 (O&M)
Date of Decision:17.08.2022**

M/s Swastik Pack and Print

.....Petitioner

Versus

Union of India and ors.

.....Respondents

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

Present:- Mr. Ankit Grewal, Advocate, for the petitioner.

Mr. Alankrit Bhardwaj, Advocate
for respondents No.1 to 3.

Ms. Shruti Jain Goel, DAG, Haryana
for respondents No.4 and 5.

TEJINDER SINGH DHINDSA J.(Oral)

An advance copy of the writ paper-book already stood served upon the respondents, Mr. Alankrit Bhardwaj, Advocate has entered appearance on behalf of respondents No.1 to 3 and Ms. Shruti Jain Goel, DAG, Haryana, has entered appearance on behalf of respondents No.4 and 5.

Counsel for the respondents has brought to our notice that the direction 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 does not press the instant petition.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

17.08.2022
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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No