116

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-16680-2022 (O&M)
Date of Decision:05.08.2022

M/s Paras Trading Co. .... Petitioner

versus

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

CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE PANKAJ JAIN

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

Mr. T.K.Joshi, Senior Standing Counsel for respondents No. 1, 2 and 3.

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

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<u>TEJINDER SINGH DHINDSA, J. (ORAL)</u>

An advance copy of the writ paper book already stood served upon the respondents, Mr.T.K. Joshi, learned Senior Standing Counsel has entered appearance on behalf of respondents No. 1, 2 and 3 and Ms.Shruti Jain Goyal, learned DAG, Haryana has put in appearance for respondents No. 4 and 5.

Counsel for the parties have brought to our notice the directions issued by the Hon'ble Supreme Court in **SLP (C) Nos. 7425-7428 of 2020** dated 22.07.2022 and which read 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 applications, if any, also stand disposed of."

Needless to observe that the afore-reproduced directions have to be meticulously complied with by the authorities concerned.

In view of the above, counsel for the petitioner does not press the instant petition.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

05.08.2022
sunita

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