

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

**CWP-17331-2020 (O&M)
Date of Decision:05.08.2022**

M/s Comfort Cotton Tex Pvt. Ltd.

... Petitioner

Versus

Union of India & others

... Respondents

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

Present: Mr. Sandeep Goyal, Advocate,
Mr. Rishab Singla, Advocate,
Mr. Nitin Bansal, Advocate and
Ms. Chinansha, Advocate for the petitioner.

Mr. Anshuman Chopra, Sr. Standing counsel
for respondents No.1, 2, 3 and 5.

Ms. Shruti Jain Goyal, DAG, Haryana,
for respondent No.4.

...

TEJINDER SINGH DHINDSA, J. (ORAL).

Matter had come up for preliminary hearing on 26.11.2020 and
it had been directed to be listed after decision in SLP (C) Nos. 7425-7428 of
2020.

Counsel for the parties have brought to our notice that in the
aforementioned matter the Hon'ble Supreme Court has passed the following
directions on 22.07.2022:-

“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.

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

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

05.08.2022
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| i) | Whether speaking/reasoned? | Yes/No |
| ii) | Whether reportable? | Yes/No |