

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

**CWP-21838-2022 (O&M)
Date of decision:22.09.2022**

M/s Bharti Tools Corporation

..... Petitioner

versus

Union of India and others

.....Respondents

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

Present:- Mr. Nand Kishore Sharma, Advocate and
Mr. Kapil Gautam, Advocate for the petitioner.

Mr. Gurinder Jit Singh, Sr. Panel Counsel for
respondents No.1 and 2.

TEJINDER SINGH DHINDSA, J. (ORAL)

Since an advance copy of the writ petition had already been served upon the respondents, Mr. Gurinder Jit Singh, Sr. Panel Counsel has entered appearance on behalf of contesting respondents No.1 and 2.

Counsel for the respondents makes a statement that in case the petitioner was to avail of the judgment passed by the Hon'ble Supreme Court of India in *SLP No.32709-32710 of 2018* titled as *Union of India and another versus Filco Trade Centre Pvt. Ltd. and anr.* whereby directions had been issued to the Goods and Service Tax Network (GSTN) to open common portal for filing and availing transitional credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 01.10.2022 to 30.11.2022, in that eventuality the respondents would adjudicate upon the show cause notice dated 13.06.2022 (Annexure P-5) in accordance with law and pass a reasoned order and convey the same to the petitioner.

In the light of such categoric stand taken on behalf of the

respondents, counsel representing the petitioner does not press the instant petition at this stage.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

22.09.2022
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Whether speaking/reasoned? Yes/No

Whether Reportable? Yes/No