

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

CWP-23388-2022(O&M)

Date of Decision:10.11.2022

M/S Patel Heat Treatment Engineering

..... Petitioner

versus

Union of India and others

..... Respondents

**CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE SANJIV BERRY**

Present: Mr.N.K.Sharma, Advocate for the petitioner.

Ms. Shruti Jain Goyal, DAG, Haryana.

TEJINDER SINGH DHINDSA, J. (ORAL)

Since an advance copy of the writ petition already stood served upon the respondents, Ms. Shruti Jain Goyal, learned DAG, Haryana has entered appearance on behalf of contesting respondents No. 2 and 3.

Learned State counsel makes a statement that in case the petitioner desires to avail of the directions passed by the Hon'ble Supreme Court in *SLP No.32709-32710 of 2018* titled as *Union of India and another vs. Filco Trade Centre Pvt. Ltd. and anr.* whereby directions have 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 29.12.2019 (Annexure P-3) 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 contesting respondents, the counsel representing the petitioner does not press the instant writ petition at this stage.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(SANJIV BERRY)
JUDGE

10.11. 2022
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Whether Reasoned/Speaking : Yes/No

Whether Reportable : Yes/No