IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-9857-2023
Date of Decision:08.05.2023

M/s Aggarwal Sales through its partner Tribhawan Kumar

......Petitioner

Versus

Union of India and others

......Respondents

CORAM: HON'BLE MRS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present:- Mr. Pawan Kumar, Advocate and
Mr. Hrithik Chaudhary, Advocate for the petitioner.

Mr. Rishab Kapoor, Sr. Standing Counsel for respondents.

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RITU BAHRI J. (Oral)

The petitioner has filed the present petition seeking a mandamus directing the respondents to forthwith transmit/reflect transition input tax credit as Rs.20,92,774/- which was allowed by respondent No.3 vide order-cum-Corrigendum dated 06.04.2023 (Annexure P-4).

Learned counsel for the petitioner submits that the input tax credit as reflected in the electronic credit ledger was automatically reversed because of technical glitch in the GST portal and the petitioner in this regard made a representation to the Nodal Officer. In compliance of an order of Hon'ble Supreme Court passed in SLP (C) 32709-32710 of 2018 titled as Union of India & another versus Filco Trade Centre Pvt. Ltd., the respondents opened the window to claim transitional credit. In pursuance of the same, the petitioner again submitted Form Tran-1 to take transitional credit of central tax of Rs.20,92,774/- and after verification respondent No.3

allowed claim for Rs.22,92,774/-. Thereafter the respondent though has corrected/rectified the claim for Rs.20,92,774/-but in the electronic credit ledger the credit is reflected to be of Rs.2,92,774/-. The petitioner has already approached the respondent department but in spite of the verbal directions being issued in this regard, his grievance still remain un-redressed.

Notice of motion.

On the asking of the Court, Mr. Rishab Kapoor, Sr. Standing Counsel accepts notice on behalf of respondents.

Having heard counsel for the petitioner and on perusal of Annexure P-5 vide which the credit of transition ITC dated 02.03.2023 is shown for Rs.2,92,774/- only.

In view of the above fact, instant petition is disposed of with a direction to respondents/competent authority concerned to allow the petitioner to manually take transitional input tax credit of Rs.20,92,774 which was allowed by respondent No.3 vide Annexure P-4.

Disposed of.

A copy of this order be given to counsel for the parties under the signatures of the Bench Secretary of this Court.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

08.05.2023
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Whether speaking/reasoned	:	Yes/No
Whether reportable	:	Yes/No