

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

**CWP No.17765 of 2023 (O&M)
Date of decision: 25.08.2023**

Techno Kitchenware Pvt. Ltd.

.....Petitioner

Versus

Union of India and others

.....Respondents

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

Present: Ms. Deepali Kamble, Advocate,
for Mr. Sachin Bhardwaj, Advocate,
for the petitioner.

Ritu Bahri, J.

1. Petitioner is seeking direction to respondent No.5 to allow the transfer of Input Tax Credit (ITC) in favour of the petitioner on account of relocation/transfer of business from Haryana to Gujarat.
2. Grievance of the petitioner is that due to inadvertence, its GST/IGST registration has been transferred from Haryana to Gujarat, which is causing hindrance in carrying out the business activities. In this regard, a representation dated 28.12.2022 (Annexure P-6) has been sent to the GST Office, Rohtak, but no response has been received till date.
3. Notice of motion.
4. On the asking of the Court, Ms. Shivani Sahni, Advocate, for Mr. Sourabh Goel, Senior Standing Counsel, accepts notice on behalf of the

5. Since, representation dated 28.12.2022 (Annexure P-6) is pending consideration, this petition is disposed of by giving direction to respondent No.5-GST Officer, Office of Commissioner of State Tax to pass a speaking order on the said representation, in accordance with law, within a period of four weeks. Thereafter, compliance report of this order be sent to this Court.

(RITU BAHRI)
JUDGE

25.08.2023
ajp

(MANISHA BATRA)
JUDGE

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