(2019) 12 P&H CK 0296

In the Punjab And Haryana At Chandigarh

Case No : Civil Writ Petition No. 37330 Of 2019

Utility Marketing — APPELLANT

Vs

Union Of India And Others — RESPONDENT

Date of Decision : 20-12-2019

Acts Referred:

Citation : (2019) 12 P&H CK 0296

Hon'ble Judges : Jaswant Singh, J;Sant Parkash, J

Bench : Division Bench

Advocate : Rishab Singla

Final Decision : Allowed

Judgement

1. The petitioner, a Proprietorship concern, is engaged in trading of electrical appliances. It is registered under the Goods and Service Tax Act, 2017. Prior to the introduction of Goods and Service Tax Act, the petitioner was registered under the provisions of Punjab VAT Act, 2005.

2. Grievance of the petitioner is that it could not upload the details of un-utilized Input Tax Credit (in short 'ITC') as per the accounts books to the electronically generated statutory Form "TRAN-I" which was the requirement under the GST regime for availing the benefit of the previous un-utilized ITC accrued under the Taxing Statutes.

3. Counsel for the petitioner submits that the issue raised herein already stands decided by this Court, vide judgment dated 04.11.2019, passed in CWP 30949 of 2018 titled "Adfert Technologies Pvt. Ltd. v. Union of India" in favour of the Assessees, hence the petitioner-Company is also entitled to relief in the same terms.

4. Notice of motion.

5. At the asking of the Court, Mr. Sharan Sethi Advocate accepts notice on behalf of respondents 1 to 3 and 5, while Mr. Pankaj Gupta, Addl. AG Punjab accepts

notice on behalf of respondent no. 4.

6. Learned counsel for the parties concede that the issue raised in the present petition is squarely covered by the aforesaid judgment dated 04.11.2019, passed in Adfert Technologies case (supra), therefore, the present petition is liable to be disposed of in terms of the said case.

7. It is conveyed that the date for filing annual returns has been extended from 31.12.2019 to 31.1.2020.

8. In view of above, present petition is allowed in terms of the said CWP No. 30949 of 2018 decided on 04.11.2019 with permission/modification to file the said Statutory Form TRAN-I by 31.01.2020.

9. It is clarified that in case the petitioner is hampered in any manner from availing the benefit of aforesaid judgment, due to non opening of the Portal by the Respondents, then the petitioner shall be permitted, in the alternative to claim the benefit of unutilized credit in their GST-3B Forms to be filed for the month of February, 2020 either electronically or manually.

10. No order as to costs.