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W.P.No.6946/2019

IN THE HIGH COURT OF MADHYA PRADESH

AT INDORE

BEFORE

HON'BLE SHRI JUSTICE VIVEK RUSIA

&

HON'BLE SHRI JUSTICE AMAR NATH (KESHARWANI)

ON THE 16th OF AUGUST, 2022

WRIT PETITION No. 6946 of 2019

Between:-

**CAMPUS POLYPLAST PVT. LTD. THROUGH SURESH NUHAL
DIRECTOR PLACE OF BUSINESS- 328/2, SHIV UDHYOG
NAGAR, NEMAWAR ROAD, PALDA, INDORE (MADHYA
PRADESH)**

.....PETITIONER

**(SHRI ABHISHEK TUGNAWAT, LEARNED COUNSEL FOR THE
PETITIONER)**

AND

- GOODS AND SERVICE TAX COUNCIL SECRETARY 5TH
1. FLOOR, TOWER-II, JEEVAN BHARTI BUILDING, JANPATH
ROAD, CANNAUGHT PLACE, NEW DELHI (DELHI)
CHIEF COMMISSIONER CUSTOM AND GST (CENTRAL TAX)
2. 48, ADMINISTRATIVE AREA, ARERA HILLS, HOSHANGABAD
ROAD (MADHYA PRADESH)
3. THE COMMISSIONER CGST AND CENTRAL EXCISE MANIK
BAGH PALACE, (MADHYA PRADESH)
ASSISTANT COMMISSIONER CGST AND CENTRAL EXCISE
4. DIVISION IV, C.G.O. COMPLEX, A.B. ROAD (MADHYA
PRADESH)
THE SUPERINTENDENT CGST/CENTRAL EXCISE DIVISION IV
5. NEW, RANGE V, C.G.O. COMPLEX, A.B.ROAD (MADHYA
PRADESH)**

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6. **THE NODAL OFFICER GSTN EAST WING 4TH FLOOR,
WORLD MARK-1, AERO CITY (DELHI)**

.....RESPONDENTS

**(SHRI PRASANNA PRASAD, LEARNED COUNSEL FOR THE
RESPONDENT No.6)**

*This petition coming on for orders this day, JUSTICE
VIVEK RUSIA passed the following:*

ORDER

Shri Prasanna Prasad, learned counsel appearing for the CGST submits that a similar issue came up before the Apex Court in SLP (C) No.32709-32710/2018 arising out of the order passed by various High Courts and after considering the facts in totality, the Apex Court vide order dated 22.07.2022 has disposed of all the SLPs directions directing the Goods and Service Tax Network (GSTN) to open common portal for filing concerned forms for availing transitional credit through TRAN-1 & TRAN-2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022, therefore, in view of the above, this petition is liable to be disposed of with liberty to the petitioner to avail said benefit.

The counsel for the petitioner has no objection in disposing the present petition in the light of the order passed by the Apex Court.

The direction given by the Apex Court in the aforesaid SLP are reproduced below:

Having heard learned Additional Solicitor General, learned counsel appearing for different States and learned counsel appearing for different private parties

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and having perused the record, we are of the view that it is just and proper to issue the following directions in these cases:

1. Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022.

2. Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC).

3. GSTN has to ensure that there are no technical glitch during the said time.

4. The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned.

5. Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger.

6. If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.

The Special Leave Petitions are disposed of accordingly.

Pending applications, if any, also stand disposed of.

In view of the aforesaid, the present petition is disposed of in the light of the order passed by the Apex Court with liberty to the petitioner to avail the said benefit during the above period. The petitioner shall be at liberty to appeal thereafter, if occasion so arises.

With the aforesaid, the petition stands disposed of.

(VIVEK RUSIA)
JUDGE

(AMAR NATH (KESHARWANI))
JUDGE

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Digitally signed by HARI KUMAR C
G NAIR
Date: 2022.08.16 18:50:05 +05'30'