

**THE HON'BLE THE CHIEF JUSTICE UJJAL BHUYAN**

**AND**

**THE HON'BLE SRI JUSTICE C.V.BHASKAR REDDY**

**WRIT PETITION Nos.15082, 15973, 17171 of 2018;  
1622, 1638, 8772, 11515, 13882, 20325 & 23250 of 2019;  
3810, 6522, 11063 & 14791 of 2020; and  
34431 & 34437 of 2021**

**COMMON ORDER:** *(Per the Hon'ble the Chief Justice Ujjal Bhuyan)*

This order will dispose of Writ Petition Nos.15082, 15973, 17171 of 2018; 1622, 1638, 8772, 11515, 13882, 20325 & 23250 of 2019; 3810, 6522, 11063 & 14791 of 2020; and 34431 & 34437 of 2021.

2. We have heard Mr. V.Raghuraman, learned Senior Counsel, Mr. Bharath Raichandani, Mr. Karan Talwar and Mr. S.Suri Babu, learned counsel for the petitioners. We have also heard Mr. B.Mukherjee, Mr. B.Narasimha Sarma, Mr. K.Raji Reddy and Mr. Swaroop Oorilla, learned counsel for the respondents.

3. This bunch of writ petitions have been filed before this Court seeking a direction to the respondents to grant

further time to the petitioners to file revised Form GST TRAN-1 and TRAN-2 or to file fresh Form GST TRAN-1 and TRAN-2 for various reasons as mentioned in the respective writ petitions.

4. The writ petitions were extensively heard on 20.07.2022 and was reserved for judgment. In the meanwhile, we were informed that the issue raised in this bunch of writ petitions have been decided by the Supreme Court in **Union of India v. Filco Trade Centre Pvt. Ltd.**<sup>1</sup>. Accordingly on mention being made, the bunch of writ petitions has again been listed today.

5. We have perused the order of the Supreme Court in **Filco Trade Centre Pvt. Ltd.** (supra). The order reads as under:

“3. Having heard learned Additional Solicitor General, learned counsel appearing for different States and learned counsel appearing for different private parties and having perused the record, we are of the view that it is just and proper to issue the following directions in these cases:

---

<sup>1</sup> 2022 SCC OnLine SC 912

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.”

6. Learned counsel for the parties are in agreement that the above direction of the Supreme Court sufficiently

covers the interest of the petitioners. No grievance of the petitioners subsist thereafter.

7. In view of above and in the light of the decision of the Supreme Court in **Filco Trade Centre Pvt. Ltd.** (supra), this bunch of Writ Petitions are disposed of. However, there shall be no order as to costs.

8. Miscellaneous applications pending, if any, in these Writ Petitions shall stand closed.

---

**UJJAL BHUYAN, CJ**

---

**C.V.BHASKAR REDDY, J**

Date: 08.08.2022  
KL