



**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT  
JODHPUR**

D.B. Civil Writ Petition No. 376/2022

M/s Sharda Motors, Through Its Proprietor Prateek Narain Sharma S/o Govind Narain Sharma, Sharda Motors, Opposite Circuit House, Jalore Main Road, Jalore, Rajasthan Aged About 48 Years.

----Petitioner

Versus

1. Union Of India, Through Secretary, Department Of Revenue, Ministry Of Finance, Government Of India, New Delhi.
2. Goods And Service Tax Network (Gstn), East Wing, 4Th Floor, World Mark-1, Aerocity, New Delhi-110037
3. The Secretary, Goods And Service Tax Council (Gst Council) Office Of The Gst Council Secretariat 5Th Floor, Tower Ii, Jeevan Bharti Building New Delhi.
4. Principal Commissioner, Nodal Officer, Central Goods And Service Tax Commissionerate, N.c.r. Building, Statue Circle, C-Scheme, Jaipur-302005
5. The Joint Commissioner, Central Goods And Service Tax Commissionerate, G-105, Road No.5, New Jodhpur Industrial Area, Jodhpur-342003

----Respondents

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For Petitioner(s) : Mr. Anil Bhansali  
For Respondent(s) : Mr. Rajvendra Saraswat

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**HON'BLE MR. JUSTICE SANDEEP MEHTA  
HON'BLE MR. JUSTICE KULDEEP MATHUR**

**Order**

**28/07/2022**

Issues involved in this writ petition have been resolved by Hon'ble the Supreme Court of India vide Judgment dated 29.08.2018 passed in Special Leave to Appeal (C) No(s).32709-32710/2018, wherein following directions have been given :-

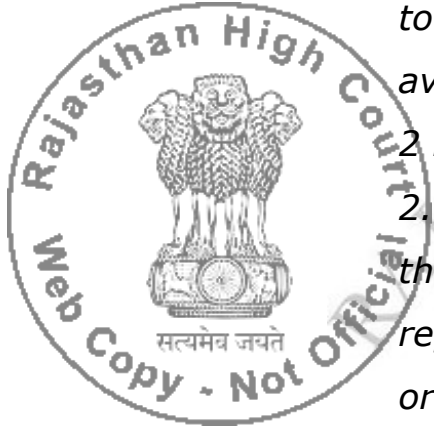


"Having heard learned Additional Solicitor General, learned counsel appearing for different States and learned counsel appearing for different private parties and having perused the record, we are of the view that it is just and proper to issue the following directions in these cases:

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 Court 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.

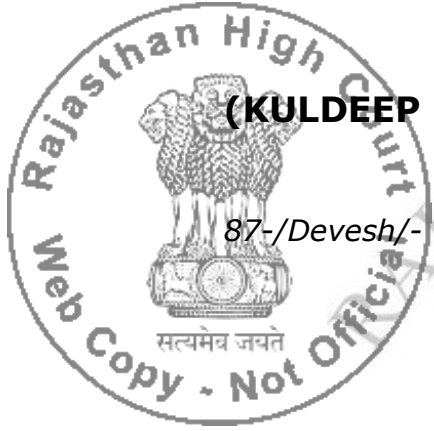
Pending applications, if any, also stand disposed of."





In view of the fact that opportunity to file the TRAN-1 and TRAN-2 Forms, has been opened to all concerned parties for a period of two months from 01.09.2022 to 31.10.2022, the grievance raised by the petitioner in this writ petition has been ventilated.

Thus, the instant writ petition is disposed of.



**(KULDEEP MATHUR),J**

**(SANDEEP MEHTA),J**

87-/Devesh/-



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