

**Hon'ble Bharati Sapru,J.**

**Hon'ble Neeraj Tiwari,J.**

Heard Sri R.R. Kapoor, learned counsel for the petitioner, Shri S.K.Om, learned counsel for the respondents-Union of India.

The petitioner seeks a writ of mandamus directing the GST council respondent no.2 to make recommendations to the State Government to extend the time period for filing of GST Tran-1 in the case of the petitioner because his application was not entertained on the last date i.e. 27.12.2017 and he has filed his complete application for the necessary transactional credit.

The petitioner has alleged in the petition that despite making several efforts on the last date for filing of the application, the electronic system of the respondent no.2 did not respond, as a result of which the petitioner is likely to suffer loss of the credit that it is entitled to by passage of time.

In view of the above, the respondents are directed to reopen the portal within two weeks from today. In the event they do not do so, they will entertain the application of the petitioner manually and pass orders on it after due verification of the credits as claimed by the petitioner. They will also ensure that the petitioner is allowed to pay its taxes on the regular electronic system also which is being maintained for use of the credit likely to be considered for the petitioner.

With the aforesaid directions, the writ petition stand disposed of finally.

**Order Date :-** 20.2.2018

S.P.