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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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W.P.(C) 7423/2019

KUSUM ENTERPRISES PVT. LTD.

..... Petitioner

Through: Mr Vineet Bhatia, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr Satyakam, ASC for GNCTD/R-3.
Mr Harish Vaidyanathan, CGSC for
UOI.

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W.P.(C) 7335/2019

SANKO GOSEI TECHNOLOGY INDIA PVT. LTD.

..... Petitioner

Through: Mr Vineet Bhatia, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Harish Vaidyanathan Shankar,
CGSC for R-1/UOI

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE TALWANT SINGH

ORDER

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12.07.2019

1. Notice. Notice is accepted by learned counsel for the Respondents.

2. The essential grievance of the Petitioners, who are duly registered with the VAT & Excise Department, is that they have not been able to avail of the carry forward credit of eligible duties, both the CGST and the GST, in the sum of Rs.4,85,141/- (in the case of Petitioner Kusum Enterprises Pvt.

Ltd) and Rs.52,75,218/- (in the case of Petitioner Sanko Gosei Technology India Pvt. Ltd.), claimed by the Petitioners to be available as on 30th June, 2017, on account of the glitches in the online system of the Respondents.

3. In similar circumstances, this Court has in its order dated 13th May, 2019 passed in W.P.(C) No.1280/2018 (*Bhargava Motors v Union of India*) **2019 SCC OnLine Del. 8474** permitted the filing of the TRAN-1 Form manually. Learned counsel for the Respondents has no objection if similar directions are issued in the present petitions as well.

4. A direction is accordingly issued to the Respondents to either open the portal so as to enable the Petitioners to again file the TRAN-1 Forms electronically, failing which the Department will accept the manually filed TRAN-1 Forms on or before 31st July, 2019. The Petitioners' claims will thereafter be processed in accordance with law.

5. The petitions are disposed of with above directions. No costs.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 12, 2019

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