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

+ W.P.(C) 8095/2021

UNITED CONSTRUCTION CO. .... Petitioner

Through Mr.Vineet Bhatia, Advocate.

versus

UNION OF INDIA & ORS. .... Respondents

Through Mr. Ripudaman Bhardwaj, CGSC  
with Kushagra Kumar, Adv  
for Respondent-UOI.  
Mr. Devesh Singh, ASC (Civil),  
GNCTD FOR Respondent no. 2 and 3  
with Mr.Sukriti Ghai and Mr.Manas  
Bhatnagar, Advocates.

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE NAVIN CHAWLA**

**ORDER**

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**10.08.2021**

The petition has been heard by way of video conferencing.

After some hearing, it transpires that Forms GSTR-2 and GSTR-3 have not been made operational till date. Non-uploading of these Forms is not only creating difficulties in assesses' claiming refund from their own electronic cash ledger but it seems that lot of input tax credit fraud is taking place on this account.

Issue notice.

Mr.Ripudaman Bhardawaj, CGSC accepts notice on behalf of respondent no.1/UOI and Mr.Devesh Singh, ASC accepts notice on behalf of respondent nos.2 & 3.

The Secretary, Revenue is directed to file an affidavit as to why the said Forms have not been made operational despite the Central Goods and Services Tax Act and Rules having come into force nearly four years ago.

List on 24<sup>th</sup> September, 2021.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

**MANMOHAN, J**

**NAVIN CHAWLA, J**

**AUGUST 10, 2021**

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