

IN THE HON'BLE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

SLP(C) 32709-32710 OF 2018

IN THE MATTER OF:

Union of India

... PETITIONER

Versus

M/s Filco Trade Centre Pvt. Ltd. and Anr.

... RESPONDENT

Brief Note

1. Considering the fact that various High Courts had allowed Writ Petitions filed by the registered Assesseees seeking a direction to avail TRAN-1 and TRAN-2 Credit, beyond the statutory limit of 27.12.2017, this Hon'ble Court may kindly consider the following:

a) GSTN may be directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months, preferably from 01.09.2022 to 31.10.2022.

b) Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any aggrieved registered Assessee can 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 ITGRC.

- c) GSTN has to ensure that there are no technical glitches during the said time.
- d) The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders on merits.
- e) Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger.
- f) If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.