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

+ **W.P.(C) 9592/2023**

A M ELECTRICALS

.....Petitioner

Through: None.

versus

COMMISSIONER OF DELHI GOODS AND SERVICE TAX &  
ORS. ....Respondents

Through: Mr. Akshay Amritanshu, SSC for  
CGST.

84

+ **W.P.(C) 11899/2024**

M/S G M HERBS

.....Petitioner

Through: Mr. Sandeep Gupta and Mr. Manish  
Pushkarna, Advocates (Mob.  
9810668385).

versus

PR. COMMISSIONER & ANR.

.....Respondents

Through: None.

85

+ **W.P.(C) 6123/2024**

ANAND CIS INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Ravi Kant Chandhok and Mr.  
Tushar Sahni, Advocates (Mob.  
9811213677).

versus

COMMISSIONER CENTRAL GOODS AND SERVICES TAX  
DELHI SOUTH & ANR. ....Respondents

Through: None.



86

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**W.P.(C) 8208/2024**

M/S ANHAD INTERNATIONAL

.....Petitioner

Through: Mr. Sandeep Gupta and Mr. Manish  
Pushkarna, Advocates (Mob.  
9810668385).

versus

COMMISSIONER TRADE AND TAXES & ORS. ....Respondents

Through: None.

87

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**W.P.(C) 9388/2024**

M/S ANHAD IMPEX

.....Petitioner

Through: Mr. Sandeep Gupta and Mr. Manish  
Pushkarna, Advocates (Mob.  
9810668385).

versus

COMMISSIONER TRADE AND TAXES & ORS. ....Respondents

Through: None.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

% **28.04.2025**

1. This hearing has been done through hybrid mode.
2. All these writ petitions are a batch wherein judgment was reserved by the Predecessor Bench on 14<sup>th</sup> October, 2024. However, since the judgment had not been pronounced, the Registry has placed these matters before this Bench along with an office note.
3. While some of the Counsels are appearing in these matters before this Court today, some may not have received the intimation of today's listing and



are thus not appearing today.

4. Accordingly, let the Registry issue intimation to all the Id. Counsels for the parties for ensuring the appearance on the next date of hearing.

5. The short issue that arises for consideration in these matters is whether the Goods and Services Tax ('GST') Transition Form 1 ('TRAN-1 Form') would be liable to be accepted in view of the orders passed by the Supreme Court in *Union of India v. Filco Trade Centre Pvt. Ltd. and Anr.* [(2023) 1 SCC 562].

6. The Supreme Court, *vide* order dated 22nd July, 2022, directed the GST network to open the common portal for availing transitional credit through TRAN-1 and TRAN-2 forms for two months i.e. 1st September 2022 to 31st October, 2022. The said order is extracted hereunder:

*“3. 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 Services 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. 1-9-2022 to 31-10-2022.*** (2) *Considering the judgments of the High Courts 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.”*

7. Subsequently, on 2nd September, 2022, the Supreme Court in the case ***Union of India v. Filco Trade Centre Private Limited [(2023) 16 SCC 687]*** further clarified as under:

*“[Order]. - Heard, Mr. N. Venkataraman, learned Additional Solicitor General appearing on behalf of the applicant/ petitioner.*

***2. The time for opening the GST Common Portal is extended for a further period of four weeks from today.***

*3. It is clarified that all questions of law decided by the respective High Courts concerning Section 140 of the Central Goods and Services Tax Act, 2017 read with the corresponding Rule/Notification or direction are kept open.*

*4. Application seeking extension of time is accordingly allowed.*

*5. Miscellaneous Applications stands disposed of.”*

8. As per these two orders, the limitation for filing of the TRAN-1 Forms was extended finally till 30<sup>th</sup> November, 2022. The issue, however, that arises now is as to whether one of the clauses in the circular issued pursuant to the Supreme Court’s order which barred the permitting of transitional credit in respect of documents issued after the due date, i.e. 27<sup>th</sup> December, 2017 is valid or not.

9. In addition, another question that requires consideration of this Court would be whether the TRAN-1 forms should be permitted to be filed, if they have been filed prior to 30<sup>th</sup> November, 2022.

10. In some cases, the stand of the Petitioners is that the TRAN-1 forms have in fact been accepted and the assessments have also been finalised and



hence the TRAN-1 Form ought to be accepted now.

11. Let all Id. Counsels for the parties obtain the electronic records of the Court in order to enable them to assist the Court on the next date of hearing.
12. List for hearing on 23<sup>rd</sup> July, 2025.

**PRAITHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**APRIL 28, 2025/MR/SS**