



**W.P.Nos.23522 & 29176 of 2022 &
WMP.Nos.22490 & 28463 of 2022**

DR.ANITA SUMANTH, J.

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Read this order in conjunction with order dated 11.11.2022 and 18.11.2022, despite which the portal has not been enabled to receive the TRAN-I Declaration of the petitioner.

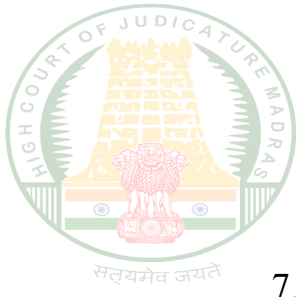
2. Mr.C.Harsha Raj, learned Additional Government Pleader appearing for the State GST Authorities would submit that the petitioner cannot be permitted to continue the business insofar as the business stood in the name of the deceased husband and is linked to his PAN.

3. In such an event and consistent with the aforestated, any demand attributable to the erstwhile assessee must also not be pursued!

4. Let pleadings be completed prior to the next hearing scheduled on 20.12.2022.

5. Insofar as the time limit, pursuant to order in the case of *Union of India and another V. Filco Trade Centre Pvt. Ltd. and another* (SLP (C) Nos.32700 – 32710 of 2018 dated 22.07.2022), for filing of Declaration for transition of credit expires tomorrow, the portal shall be enabled forthwith to receive the TRAN-I and TRAN-II Declaration Forms, subject to the result of this writ petition.

6. By way of abundant caution, the petitioner seeks and is permitted to file a copy of the TRAN-I & TRAN-II declaration Forms before R4 prior to 30.11.2022 for onward transmission to R1 and R2. R2 will receive the same and do the needful in this regard.



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7. Interim stay granted on 01.09.2022 and extended on 29.09.2022, 11.11.2022 & 18.11.2022 in WP.No.23522 of 2022 will stand extended till then.

28.11.2022

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Note: Upload this order on 28.11.2022.

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