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

+ W.P.(C) 8691/2018, CM Nos.38569/2018 & 43568/2018

INDUSIND MEDIA COMMUNICATIONS

LTD. & ANR.

..... Petitioners

Through : Mr. Monish Panda and
Mr. Mrinal Bharat Ram, Advs.

versus

UNION OF INDIA & ORS.

... Respondents

Through : Mr. Gautam Narayan, ASC,
GNCTD with Ms. Urvi Mohan
and Mr. Shivan Vij, Advs.
Mr. Amit Bansal, Sr. Standing
Counsel with Mr. Rishab
Gulati, Adv.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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16.10.2018


We have heard counsel for the parties.

In the previous order, this court had noticed the petitioners' basic grievance with respect to its credits not being reflected in its electronic credit ledger account – (A) : in regard to transitional credit (i.e. transactions prior to 30.06.2017) which in turn affected the credit for the later period, (B) : post 01.07.2017 credit.

The petitioners had relied upon the Tran-I. According to counsel for the respondents it discloses facially that in respect of its

W.P.(C) 8691/2018

page 1 of 3


Administrative Officer (Judicial)
High Court of Delhi
New Delhi

Delhi office/unit, the input credit of Rs.7.54 crores was available as on 27.12.2017. The said chart is as follows :

Sl. No.	Registration No. under existing law (Centralized)	Tax period to which the last return filed under the existing law pertains	Date of filing of the return	Balance eligible CENVAT credit carried forward in the said last return	GSTIN of receivers (same PAN) of ITC of Central Tax	Distribution document invoice	No.	Date	ITC Central Tax transferred
1.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	37 AABCG219B226		001	24/08/2017	900000
2.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	18AABCG221981Z7		002	24/08/2017	200000
3.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	07 AABCG2219B1ZA		12	24/08/2017	745000.00.
4.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	24AABCG2219B2ZD		11	24/08/2017	521000.00
5.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	29 AABCG2219B2Z3		10	24/08/2017	218000.00
6.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	09AABCG2219B1Z6		009	24/08/2017	313342.7
7.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	21AABCG2219B1ZK		007	24/08/2017	117000.0
8.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	16AABCG2219B1ZB		008	24/08/2017	900000
9.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	29AABCG221982Z3		005	24/08/2017	240451
10.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	23AABCG2219B1ZG		006	24/08/2017	350715
11.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	30AABCG2219B121		003	24/08/2017	120000.0
12.	AABCG2219B5D002	062017	24/08/2017	37,33,83,587.00	34AABCG2219B2ZD		004	24/08/2017	239106

It is submitted that with respect to the error in the reflection of such credit in its electronic account, the matter was referred to the

W.P.(C) 8691/2018

page 2 of 3


Administrative Officer (Judicial)
High Court of Delhi
New Delhi

Grievance Redressal Forum of the GST Council which has noted in its minutes of meeting dated 21.08.2018 that the petitioners have a grievance which needs to be addressed.

It is highlighted that the reflection of Tran-I credit in GSTR-3 is essential as it would ultimately impact the availability of credit for the entire duration – both transitional credit and input credit for the period 01.07.2017 onwards. Learned counsel submits that unless appropriate directions are given to the respondents, it is likely to face severe adverse financial crisis because in the absence of credit, it would have to pay cash throughout the country to the tune of Rs.37 crores.

The GSTR-3B form – in the relevant table dealing with eligible ITC, talks of total ITC available; ITC reversed and the net ITC available. As the deadline for completing this form and availing the credit is 20.10.2018, the respondents are hereby directed to permit the petitioners to fill the GSTR-3 form manually in a manner, as to permit it to claim a credit, subject to the final outcome of the proceedings.

It is clarified that in the GSTR-3B form, the petitioner can claim transitional as well as the post 01.07.2017 input tax credit.

List on 23.01.2019.

Dasti under signatures of the Court Master.

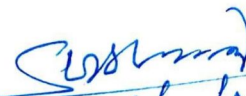

S. RAVINDRA BHAT, J


A. K. CHAWLA, J

OCTOBER 16, 2018/aj
W.P.(C) 8691/2018

page 3 of 3

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16/10/2018
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