



**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
JODHPUR**

S.B. Civil Writ Petition No.18912/2019

M/s Desire Lifestyle

----Petitioner

Versus

Union of India & Ors.

----Respondent

For Petitioner(s) : Mr. Shridhar Mehta  
For Respondent(s) : Mr. Rajvendra Saraswat  
Mr. Anil Bhansali



**JUSTICE DINESH MEHTA**

**Order**

**19/12/2019**

1. Mr. Saraswat, learned counsel for the respondents No.1 and 2, submits that the case is squarely covered by a decision of this Court dated 01.11.2019, rendered in the case of Jodhpur Truck Pvt. Ltd. Vs. Union of India & Ors. [S.B. Civil Writ Petition No.15221/2019].
2. Learned counsel appearing for the petitioner submits that though in-principle, the issue is covered by the aforesaid judgment, but certain more directions/clarifications are required to be given so as to ward off any difficulty(ies) to the petitioner-assessee.
3. In view of the above, the present writ petition is disposed of in terms of the judgment rendered by this Court in the case of Jodhpur Truck Pvt. Ltd. (supra) and following directions are issued:



1. The respondents shall permit the petitioner to submit online GST TRAN-1 form, subject to furnishing a proof that he had tried to upload GST TRAN-1 form prior to 27.12.2017 and such attempt failed due to technical fault/glitch on the common portal. Needless to mention that petitioner will be required to submit a certificate/recommendation issued by GST Council in this regard.

2. In case all the three requirements enumerated in para no.12 of the judgment of Jodhpur Truck Pvt. Ltd. (supra) are met/satisfied, the petitioner's online GST TRAN-1 form shall be accepted, of course, if it is filed by 31.12.2019 or extended period (if any).

3. For the purpose aforesaid, the petitioner may submit an application before the GST Council to issue the requisite certificate/recommendation, alongwith requisite particulars, evidence and a certified copy of the order instant, within a period of 15 days from today. If the petitioner's assertion is found correct, the GST Council shall issue the recommendation/certificate to the petitioner within a period of three weeks from placement of such application and certified copy of this order.

4. In case the GST Council is of the view that petitioner is not entitled for certificate/recommendation, they shall pass an order giving brief reasons and communicate the same to the petitioner – assessee.





5. Needless to observe that the petitioner shall be free to take appropriate remedy against such order.

4. The stay application also stands disposed of accordingly.

**(DINESH MEHTA),J**



RAJASTHAN HIGH COURT



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