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

+ W.P. (C) 4608/2020

U.C. INFOSYSTEMS PVT. LTD. Petitioner
Through: Mr. Vasdev Lalwani, Advocate.

versus

UNION OF INDIA
THROUGH SECRETARY & ORS. Respondents
Through: Mr. Ravi Prakash, Advocate with
Mr. Farman Ali, Mr. Aman Malik and
Mr. Mohammad Shahan Ulla,
Advocates for respondents No.3 to 6.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

% **ORDER**
28.07.2020

The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.

Present writ petition has been filed seeking a direction to the respondents to allow the petitioner to carry forward in its electronic credit ledger the transitional tax credit of Rs.20,30,672/- accumulated as on 30th June, 2017 and to declare the Rule 117 of Central Goods and Service Tax Rules, 2017 as ultra vires of Section 140 of the Central Goods and Service Tax Act, 2017. The petitioner also seeks a declaration that the retrospective

amendment made under Section 140(1) of the CGST Act w.e.f. 01st July, 2017 is illegal and arbitrary.

Learned counsel for the petitioner states that the petitioner tried to file TRAN -1 form within the time provided under Rule 117 as well as the extended time given by this Court vide judgment dated 05th May, 2020 in ***Brand Equity Treaties Ltd. Vs. UOI, W.P.(C) No.11040/2018***. However, due to the technical glitches at the end of the respondents, petitioner was unable to file the same.

Issue notice.

Mr. Ravi Prakash, learned counsel accepts notice on behalf of respondents No. 3 to 6.

Let the counter-affidavit be filed within a period of four weeks. Rejoinder affidavit, if any, be filed before the next date of hearing.

Issue notice to respondents No.1 and 2 by all modes.

To await the judgment of the Supreme Court in ***Union of India Vs. Brand Equity Treaties Limited & Ors., SLP (C) 7425-7428/2020***, list on 16th September, 2020.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

JULY 28, 2020

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