

\$~ Suppl. -1 to 9, 12 to 16, 18 to 28, 30, 31 & 43

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

1.

+ W.P. (C) 1150/2020 & CM APPL.3814/2020

SUPER INDIA PAPER PRODUCTS Petitioner

Through: Mr. Akshat Malpani with
Mr. Mangesh Bhende and
Mr. Digajmaan Mishra, Advocates.

versus

UNION OF INDIA THROUGH MINISTRY OF
FINANCE, SECRETARY & ORS.

..... Respondents

Through: Mr. Anuj Aggarwal, ASC, GNCTD
for R-4&5.

WITH

2.

+ W.P. (C) 1831/2020 & CM APPL.6347/2020

JUNIPER HOTELS PRIVATE LIMITED Petitioner

Through: None.

versus

UNION OF INDIA & ORS. Respondents

Through: Ms. Suhani Mathur, Advocate for Mr.
Harpreet Singh, Sr. Standing Counsel
for GST.

WITH

3.

+ W.P. (C) 2326/2020 & CM APPL.8161/2020 & 32784/2020

M/S THE BRITISH MOTOR CAR COMPANY (1934) PVT LTD
..... Petitioner

Through: None.

versus

UNION OF INDIA THROUGH SECRETARY,
MINISTRY OF FINANCE & ORS.

..... Respondents

Through: Ms. Sunieta Ojha, Advocate.

WITH

4

+

W.P. (C) 2374/2020

FALCON TECHNOLOGIES PVT. LTD.

..... Petitioner

Through: None.

versus

UNION OF INDIA AND ORS.

..... Respondents

Through: Mr. Anuj Aggarwal, ASC, GNCTD
for R-2,3 & 4.

WITH

6

+

W.P. (C) 3099/2019

DEVELOPER GROUP INDIA PRIVATE LIMITED Petitioner

Through: Mr. Kavita Jha with Ms. Swati
Agarwal, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: None.

WITH

7

+

W.P.(C) 12162/2019 & CM APPL.49749/2019

ARIEN SALES & MARKETING

..... Petitioner

Through: Mr. Rajesh Jain with Mr. Virag
Tiwari and Mr. Ramashish,
Advocates.

versus

COMMISSIONER, DELHI GOODS &
SERVICES TAX & ANR.

..... Respondents

Through: Mr. Anuj Aggarwal, ASC, GNCTD.

WITH

8

+

W.P. (C) 12486/2019

BENLON INDIA LTD

..... Petitioner

Through: Mr. Vinay Gupta, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Vivek Goyal, CGSC for UOI.
Ms. Suhani Mathur, Advocate for Mr.
Harpreet Singh, Sr. Standing Counsel
for GST.
Mr. Anuj Aggarwal, ASC, GNCTD .

WITH

9

+

W.P. (C) 12686/2019 & CM APPL.51786/2019

RIGOSS ESTATE NETWORK PVT. LTD. Petitioner

Through:

Mr. Ruchir Bhatia, Advocate with
Ms. Madhura M. N, Advocate.

versus

UNION OF INDIA THROUGH
SECRETARY & ORS.

..... Respondents

Through:

Mr. Anuj Aggarwal, ASC, GNCTD
for R-3.

WITH

12

+

W.P.(C) 13375/2019

M/S JAHANPANAHA CLUB

..... Petitioner

Through:

None.

versus

UNION OF INDIA & ORS.

..... Respondents

Through:

Mr. Amit Bansal, Sr. Standing
Counsel with Ms. Vipasha Mishra,
Advocate for R-2 & 3.

WITH

13

+

W.P.(C) 13680/2019

PRIYANJAL ELECTRONICS

..... Petitioner

Through:

Mr. Ajay Jain, Advocate.
Mr. Kavita Jha and Ms. Devika Jain,
Advocates.

versus

UNION OF INDIA & ORS. Respondents
Through: Ms. Suhani Mathur, Advocate for Mr.
Harpreet Singh, Sr. Standing Counsel
for GST.
Mr. Anuj Aggarwal, ASC, GNCTD
for R-3.

WITH

14

+

W.P.(C) 1078/2020
TARA MACHINES AND TECH
SERVICES PVT. LTD. Petitioner

Through: Mr. Konark Rishi Bhatnagar and
Ms. Isha Thakur, Advocats.

versus

COMMISSIONER OF GST Respondent
Through: Ms. Suhani Mathur, Advocate for Mr.
Harpreet Singh, Sr. Standing Counsel
for GST.

WITH

15

+

W.P.(C) 1224/2020
LA PRISTINE BIOCEUTICALS PVT. LTD. Petitioner

Through: None.

versus

UNION OF INDIA & ORS. Respondents
Through: Ms. Suhani Mathur, Advocate for Mr.
Harpreet Singh, Sr. Standing Counsel
for GST.
Mr. Anuj Aggarwal, ASC, GNCTD
for R-4,5&6.

WITH

16

+

W.P.(C) 1232/2020
ULTRATECH TEXTURES PAINTS PVT. LTD. Petitioner

Through: None.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms. Suhani Mathur, Advocate for Mr. Harpreet Singh, Sr. Standing Counsel for GST.

WITH

18

+ W.P.(C) 3658/2020

SCANDIA MOTORCARS PVT. LTD.

..... Petitioner

Through: Mr. Nishant Mittal, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Asheesh Jain, CGSC with Mr. Amrit Singh, Advocate for R-1. Mr. Sandeep Kumar with Mr. Kunal Sharma, Sr. Standing Counsel for Income Tax Department. Mr. Dhananjaya Mishra, Advocate for R-6 and 7.

WITH

19

+ W.P.(C) 3690/2020

SPEEGO VEHICLES PVT. LTD.

..... Petitioner

Through: Mr. Vineet Bhatia and Mr. Chanderkant Singh, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Asheesh Jain, CGSC with Mr. Amrit Singh, Advocate for R-1. Ms. Suhani Mathur, Advocate for Mr. Harpreet Singh, Sr. Standing Counsel for GST.

WITH

20

+ W.P.(C) 3758/2020

WELDMART INTERNATIONAL Petitioner

Through: Mr. Vineet Bhatia, Advocate

versus

UNION OF INDIA & ORS. Respondents

Through: Mr.Dev P Bhardwaj, CGSC for UOI.
Mr. Anuj Aggarwal, ASC, GNCTD
with Mr. Ankit Monga, Advocate for
R-2 and R-3.

WITH

21

+ W.P.(C) 3759/2020

S. S. AUTOMOTIVE PVT. LTD. Petitioner

Through: Mr. Vineet Bhatia, Advocate

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Ajay Digpaul, CGSC and Mr.
Kamal R. Digpaul, Advocate for R-
1/UOI.
Mr. Anuj Aggarwal, ASC, GNCTD
with Mr. Ankit Monga, Advocate for
R-2.
Mr. Sandeep Kumar with
Mr. Kunal Sharma, Sr. Standing
Cousnel for Income Tax Department.

WITH

22

+ W.P.(C) 3760/2020

ALSTONE INTERNATIONAL Petitioner

Through: Mr. Vineet Bhatia, Advocate

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Ajay Digpaul, CGSC and
Mr. Kamal R. Digpaul, Advocate for
R-1/UOI.
Mr. Sandeep Kumar with Mr. Kunal
Sharma, Sr. Standing Counsel for
Income Tax Department.
Mr. Anuj Aggarwal, ASC, GNCTD
with Mr. Ankit Monga, Advocate for
R-4.

WITH

23
+ W.P.(C) 3761/2020

ESS AAR AUTOMOTIVE PVT. LTD. Petitioner
Through: Mr. Vineet Bhatia, Advocate

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Anil Soni, CGSC with Mr.
Devesh Dubey, Advocate for R-1.
Mr. Anuj Aggarwal, ASC, GNCTD
with Mr. Ankit Monga, Advocate for
R-2.

WITH

24
+ W.P.(C) 3766/2020

SHRINIWAS TIN INDUSTRIES PVT. LTD. Petitioner
Through: Mr. Sandeep Sethi, Sr. Advocate
With Ms. Kavita Jha and Mr. Vaibhav
Kulkarni, Advocates.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Anil Soni, CGSC with Mr. Devesh
Dubey, Advocate for respondents No.1
and 2.

Mr. Anuj Aggarwal, Advocate with
Mr. Ankit Monga, Advocate
for respondent No.4.

WITH

25

+ W.P.(C) 3988/2020

KALPATRU ENTERPRISES

THROUGH ITS PROPRIETOR NEERAJ JAIN Petitioner

Through: Mr. Abhishek Garg, Advocate.
Mr. Kavita Jha and Ms. Devika Jain,
Advocates.

versus

UNION OF INDIA THROUGH ITS

SECRETARY MINISTRY OF FINANCE & ORS. Respondents

Through: Mr. Sanjeev Uniyal and Mr. Dhawal
Uniyal, Advocates for respondent
No.1.
Ms. Suhani Mathur, Advocate for Mr.
Harpreet Singh, Sr. Standing Counsel
for GST.

WITH

26

+ W.P.(C) 3996/2020

BALAJI IMPEX

..... Petitioner

Through: Mr. Abhishek Garg, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ravi Prakash, Advocate with
Mr. Farman Ali, Mr. Aman Malik and
Mr. Mohammad Shahn Ulla,
Advocates, for respondent No.1.

WITH

27

+ W.P.(C) 4143/2020 & CM APPL.14908/2020

R.R. DISTRIBUTORS PVT. LTD.

..... Petitioner

Through: Mr. Rajesh Jain with Mr. Virag
Tiwari, Mr. Deepak Gupta and
Mr. Ramashish, Advocates.

versus

COMMISSIONER OF CENTRAL TAX,
GST DELHI NORTH & ANR. Respondents

Through: Mr. Avnish Singh, Advocate for
respondent No.2/UOI.
Ms. Suhani Mathur, Advocate for Mr.
Harpreet Singh, Sr. Standing Counsel
for GST.

WITH

28

+ W.P. (C) 4234/2020

M/S INTEGRATED PROJECT LOGISTICS
PRIVATE LIMITED THROUGH
MR. MANOJ ROY DIRECTOR Petitioner

Through: Mr. Sanjay Bansal, Advocate.

versus

UNION OF INDIA Respondent

Through: Mr. Anil Soni, CGSC with Mr.
Devesh Dubey, Advocate for
respondents No.1/UOI.

WITH

30

+ W.P. (C) 7111/2020

HL PROMOTERS PRIVATE LTD. Petitioner

Through: Mr. Ashok K. Bhardwaj and Mr.
Manish Kr. Hirani, Advocates.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Farman Ali, with Ms. Meghna Nimbekar, Advocates for respondent No. 1.
Ms. Suhani Mathur, Advocate for Mr. Harpreet Singh, Sr. Standing Counsel for GST.

WITH

31

+

W.P. (C) 8583/2020

M/S. GENEXT INTERNATIONAL

..... Petitioner

Through: Mr. M. A. Ansari with Mr. Khursheed Ahmad, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Ms. Saroj Bidawat, Advocate for UOI.
Ms. Suhani Mathur, Advocate for Mr. Harpreet Singh, Sr. Standing Counsel for GST.

WITH

43

+

W.P. (C) 3793/2020

SHARDA CHEMICALS

..... Petitioner

Through: None.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Bhagwan Swarup Shukla, CGSC for UOI.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

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14.12.2020

The petitions have 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.

The present batch of matters was listed today for final hearing and disposal. After hearing arguments of the learned counsel for the Petitioners for some time, it has emerged that there are multiple issues regarding GST TRAN-1 involved in the present petitions. Thus, to streamline the hearing, it is desirable that petitions be clubbed into smaller batches, as per the issue being canvassed in each petition.

Accordingly, we direct the learned counsel for the Petitioners to prepare a one-page summary of their respective petitions to indicate the issue involved therein. The one-page summary should specifically include the following details: -

- 1) Whether the case is one falling under Section 140(1) or Section 140(3) of the CGST Act, 2017?
- 2) Whether an attempt to upload the GST TRAN-1 was made within the time prescribed under the Rules? In this behalf the date of filing be mentioned with reference to the document placed on record.
- 3) Whether the failure to upload GST TRAN-1 occurred on account of a technical glitch/error or because of some other grievance? Briefly provide the details.
- 4) Whether the Petitioner has proof of attempted uploading of the form, such as screenshots etc.? Give details with reference to the document/annexure placed on record.
- 5) Whether any complaint was made to the Nodal Officer concerned or the ITGRC/ GST Council. If yes, details of the same be given.

The parties are directed to file the abovementioned summary within three days, i.e., 17th December, 2020. Copies of the same shall also be

emailed to the concerned Court Masters.

List on 21st December, 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

DECEMBER 14, 2020
AS