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

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**W.P.(C) 7423/2019**

KUSUM ENTERPRISES PVT. LTD.

..... Petitioner

Through: Mr Vineet Bhatia, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr Satyakam, ASC for GNCTD/R-3.  
Mr Harish Vaidyanathan, CGSC for  
UOI.

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**W.P.(C) 7335/2019**

SANKO GOSEI TECHNOLOGY INDIA PVT. LTD.

..... Petitioner

Through: Mr Vineet Bhatia, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Harish Vaidyanathan Shankar,  
CGSC for R-1/UOI

**CORAM:**

**JUSTICE S.MURALIDHAR**

**JUSTICE TALWANT SINGH**

**ORDER**

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**12.07.2019**

1. Notice. Notice is accepted by learned counsel for the Respondents.

2. The essential grievance of the Petitioners, who are duly registered with the VAT & Excise Department, is that they have not been able to avail of the carry forward credit of eligible duties, both the CGST and the GST, in the sum of Rs.4,85,141/- (in the case of Petitioner Kusum Enterprises Pvt.

Ltd) and Rs.52,75,218/- (in the case of Petitioner Sanko Gosei Technology India Pvt. Ltd.), claimed by the Petitioners to be available as on 30<sup>th</sup> June, 2017, on account of the glitches in the online system of the Respondents.

3. In similar circumstances, this Court has in its order dated 13<sup>th</sup> May, 2019 passed in W.P.(C) No.1280/2018 (*Bhargava Motors v Union of India*) **2019 SCC OnLine Del. 8474** permitted the filing of the TRAN-1 Form manually. Learned counsel for the Respondents has no objection if similar directions are issued in the present petitions as well.

4. A direction is accordingly issued to the Respondents to either open the portal so as to enable the Petitioners to again file the TRAN-1 Forms electronically, failing which the Department will accept the manually filed TRAN-1 Forms on or before 31<sup>st</sup> July, 2019. The Petitioners' claims will thereafter be processed in accordance with law.

5. The petitions are disposed of with above directions. No costs.

**S. MURALIDHAR, J.**

**TALWANT SINGH, J.**

**JULY 12, 2019**

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