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

+ W.P.(C) 1486/2018, C.M. Appl. No. 6122/2018

CLIX CAPITAL SERVICES PRIVATE LIMITED ..... Petitioner  
Through: Mr. Tarun Gulati, Mr. Kishore Kunal,  
Advocates

versus

UNION OF INDIA & ORS. .... Respondents  
Through: Mr. Vivekanand Mishra, Advocate  
and Mr. Apar Chopra, Advocate for  
UOI  
Ms. Nidhi Mohan, Mr. Pratyaksh  
Sharma, Advocates  
Mr. Amit Bansal, Mr. Aman Rewaria,  
Advocate for respondent No. 2 and 4.

**CORAM:**  
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**  
**HON'BLE MR. JUSTICE PRATEEK JALAN**

**ORDER**  
% **27.03.2019**

The petitioner's attempt to revise its return, after obtaining credit, which was allocated to its units could not be materialised on account of certain design limitations. Consequentially by order dated 05.07.2018 and 10.12.2018 this court had permitted the petitioner to lodge its GSTR 3B Form manually. The court also took note (by order dated 23.01.2019) of another proceeding, Indusind Media Communications Ltd vs. Union of India [W.P.(C) 8691/2018], and the order made on 16.10.2018 in that matter.

The court also was cognizant of the Bombay High Court decision, in the said related matter – (*Indusind Media*) and had directed to verification of credits in respect of local areas. Accordingly, on 23.01.2019 the following directions were made:

*6. During the hearing of the present matter, the respondent submitted that the petitioner need not pay the amounts which are to be reconciled in cash and interest liability might be approved.*

*7. This Court is of the opinion that the GSTR-3B form which is. Now taken on record manually should be properly verified, in coordination with the concerned Commissionerate, pending final decision and appropriate orders by the GST officials/Commissioner, on the merits of these input claims. No demand shall be imposed by the respondents towards the interest claims, which are said to be approved. In other words, the claim of the petitioners for the set-off of its credit towards the notional demand of Rs.16.80 crores shall be duly verified in accordance with law.*

*8. The petitioner shall take the consequential steps as necessary to facilitate the completion of proceedings in this regard.*

It is submitted by learned counsel for the petitioner that further to the previous directions, the Form GSTR-3B filed manually has since been processed and the notional demand in respect of Rs.16.80 crores has been reversed. It is submitted that in these circumstances, given that the system problem arose on account of design limitation, the respondents should not enforce any further demand, penalty, interest or late submission fee.

Given the peculiar facts and circumstances, this court is of the opinion that the petitioner's argument is well founded. The

respondents are enjoined not to raise any demands towards penalty, interest or late filing fee. Late fee, if any, paid by the petitioner, shall be refunded to the petitioner.

In view of the statement made and the subsequent developments where the petitioner's grievance has been resolved, no claims survive for adjudication.

The writ petition is disposed of in the aforesaid terms.

**S. RAVINDRA BHAT, J**

**PRATEEK JALAN, J**

**MARCH 27, 2019**

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