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

+ W.P.(C) 1300/2018

SARE REALTY PROJECTS PRIVATE LIMITED Petitioner

Through : Mr. Vineet Bhatia, Advocate

versus

UNION OF INDIA & ORS. Respondents

Through : Mr. Akshay Makhija, CGSC,

Ms. Mahima Bahl, Mr. S. D. Singh, Adv. for UOI.

Ms. Sonu Bhatnagar, Sr. Standing Counsel,

Mr. Vaibhav Joshi, Adv. for R-2.

Mr. Anuj Aggarwal, ASC, Mr. Ravi Sehgal,

Advocate for R-2.

Mr. Nidhi Mohan Parashar, Mr. Umang Kumar

Singh, Advocate for R-4.

+ W.P.(C) 1701/2018 & CM No. 7010/2018

DOTCOM HOME FASHIONS PVT LTD. Petitioner

Through : Mr. Ruchir Bhatia, Advocate

versus

UNION OF INDIA & ORS. Respondents

Through : Mr. Kirtiman Singh, CGSC,

Mr. Waize Ali Noor, Prateek Dhanda, Advocates
for R-1

Mr. Sanjeev Narula, Sr. Standing Counsel,

Mr. Abhishek Ghai, Advocate for Revenue.

Mr. Nidhi Mohan Parashar, Mr. Umang Kumar

Singh, Advocate for R-3.

+ W.P.(C) 2192/2018 & CM No. 9058/2018

TARA CHAND SALUJA & SONS Petitioner

Through : Mr. Gaurav Dudeja, Advocate

versus

UNION OF INDIA & ORS. Respondents

Through : Mr. Sanjeev Narula, Sr. Standing

Counsel, Mr. Abhishek Ghai, Advocate for

Revenue.

- + W.P.(C) 2332/2018
 VEE GEE AUTO COMPONENTS PVT. LTD. Petitioner
 Through : Mr. Vineet Bhatia, Advocate
 versus
 UNION OF INDIA & ORS. Respondents
 Through : Mr. Sanjeev Narula, Sr. Standing
 Counsel, Mr. Abhishek Ghai, Advocate for
 Revenue.

- + W.P.(C) 2333/2018 & CM No. 9801/2018
 ANKUR OIL & REFRIGERATION Petitioner
 Through : Mr. Puneet Rai, Advocate
 versus
 UNION OF INDIA & ORS. Respondents
 Through : Mr. Sanjeev Narula, Sr. Standing
 Counsel, Mr. Abhishek Ghai, Advocate for
 Revenue.
 Mr. Kriti Sinha, Advocate for Mr. Vibhooti
 Malhotra, Advocate for CBEC.

- + W.P.(C) 2475/2018 & CM No. 10262/2018
 M/S TARA CHAND SALUJA & COMPANY Petitioner
 Through : Mr. Gaurav Dudeja, Advocate
 versus
 UNION OF INDIA & ORS. Respondents
 Through : Mr. Sanjeev Narula, Sr. Standing
 Counsel, Mr. Abhishek Ghai, Advocate for
 Revenue.

- + W.P.(C) 2740/2018 & CM No. 11123/2018
 M/S ALLIANCE GRAPHIC EQUIPMENT PRIVATE LIMITED
 Petitioner
 Through : Mr. Gaurav Dudeja, Advocate
 versus
 UNION OF INDIA & ORS. Respondents
 Through : Mr. Sanjeev Narula, Sr. Standing
 Counsel, Mr. Abhishek Ghai, Advocate for

Revenue.

Mr. Brajesh Kumar, Govt. Pleader for UOI.

- + W.P.(C) 2885/2018 & CM No. 11632/2018
M/S BATRA ART PRESS Petitioner
Through : Mr. Gaurav Dudeja, Advocate
versus
UNION OF INDIA & ORS. Respondents
Through : Mr. Sanjeev Narula, Sr. Standing
Counsel, Mr. Abhishek Ghai, Advocate for
Revenue.
Mr. Brajesh Kumar, Govt. Pleader for UOI.
- + W.P.(C) 3479/2018 & CM No. 13715/2018
BENLON INDIA LTD. Petitioner
Through : Mr. Ruchir Bhatia, Advocate
versus
UNION OF INDIA & ORS. Respondents
Through : Mr. Rajesh Kumar, Advocate for R-1
Mr. Amit Bansal, Mr. Akhil Kulshrestha,
Advocates for R-2 & 3.
- + W.P.(C) 4590/2018 & CM No. 17748/2018
FRV POWER INDIA PVT. LTD. Petitioner
Through : Mr. Ruchir Bhatia, Advocate
versus
UNION OF INDIA & ORS. Respondents
Through : Mr. Ashim Sood, CGSC, Mr. Aditya
Kumar, Advocate for R-1.
Mr. Harpreet Singh, CGSC, Mr. Suresh
Chaudhary, Adv. for R-4.
- + W.P.(C) 5858/2018 & CM No. 22777/2018
AMAN MOTORS Petitioner
Through : Mr. Puneet Rai, Advocate
versus
UNION OF INDIA & ORS. Respondents
Through : Mr. Amit Bansal, Mr. Akhil

Kulshrestha, Advocates for R-2 & 3.
Mr. Vinod Diwakar, CGSC, Mr. Akshaya
Agarwal, Mr. Sanjay Pal, Advocates for R-1.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **01.08.2018**

Counsel for the Union of India on instructions states that a grievance mechanism has been put in place to deal with cases where assesseees were not able to upload data to avail of CENVAT and VAT credit or credit on stock-in-trade. Our attention is drawn to Circular No. 39/13/2018-GST dated 3rd April, 2018. It is stated that out of 17,000 such cases, issue has been resolved and settled in approximately 13,000 cases. It is submitted that in each case where it is found that the assessee could not upload data due to any technical glitch or problem, benefit is given. It is submitted that the case of the present petitioners is also being considered as per the grievance redressal mechanism. Lastly, it is submitted that wherever any claim or representation is rejected, a speaking order giving the reasons would be passed and communicated to the concerned petitioner.

Learned counsel for the petitioners state that they have already made a representation to the respondent authorities under the grievance mechanism and would pursue the said remedy. However, in case they are aggrieved by the final determination, they should be given liberty to challenge the order. The petitioners also reserve their right to challenge the constitutional vires if required and necessary.

Recording the aforesaid, the writ petitions are disposed of in terms of the statement made, and with liberty as prayed.

We clarify that we have not commented on merits.

No costs.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

AUGUST 01, 2018
SR