

**2022 LiveLaw (SC) 628**

**IN THE SUPREME COURT OF INDIA**

**S. ABDUL NAZEER; J., J.K. MAHESHWARI; J.**

**Petition(s) for Special Leave to Appeal (C) No(s). 32709-32710/2018; 22-07-2022**

**UNION OF INDIA & ANR. versus FILCO TRADE CENTRE PVT. LTD. & ANR.**

**Goods and Services Tax - Supreme Court allows 2 months additional window from September 1, 2022 to October 31, 2022 to claim transitional credit - Directions issued.**

(Arising out of impugned final judgment and order dated 29.08.2018 in SCA No. 18433/2017 05-09-2018 in SCA No. 20185/2017 passed by the High Court of Gujarat at Ahmedabad)

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## **ORDER**

Permission to file Special Leave Petition(s) is allowed.

Delay condoned.

Having heard learned Additional Solicitor General, learned counsel appearing for different States and learned counsel appearing for different private parties and having perused the record, we are of the view that it is just and proper to issue the following directions in these cases:

1. Goods and Service Tax Network (GSTN) is directed to open common portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months i.e. w.e.f. 01.09.2022 to 31.10.2022.
2. Considering the judgments of the High Courts on the then prevailing peculiar circumstances, any aggrieved registered assessee is directed to file the relevant form or revise the already filed form irrespective of whether the taxpayer has filed writ petition before the High Court or whether the case of the taxpayer has been decided by Information Technology Grievance Redressal Committee (ITGRC).
3. GSTN has to ensure that there are no technical glitch during the said time.
4. The concerned officers are given 90 days thereafter to verify the veracity of the claim/transitional credit and pass appropriate orders thereon on merits after granting appropriate reasonable opportunity to the parties concerned.
5. Thereafter, the allowed Transitional credit is to be reflected in the Electronic Credit Ledger.
6. If required GST Council may also issue appropriate guidelines to the field formations in scrutinizing the claims.

The Special Leave Petitions are disposed of accordingly.

Pending applications, if any, also stand disposed of.

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