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

+ W.P.(C) 3824/2020

REHAU POLYMERS PRIVATE LIMITED

Petitioner

Through: Mr. Abhishek Rastogi, Advocate.

versus

UNION OF INDIA THROUGH  
SECRETARY MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE & ORS

Respondents

Through: Mr. Ajay Digpaul, Advocate for  
respondents No.1 & 3.

Ms. Sonu Bhatnagar & Ms. Venus  
Mehrotra, Advocates for respondents  
No.2 & 4.

**CORAM:**

**HON'BLE MR. JUSTICE VIPIN SANGHI**

**HON'BLE MR. JUSTICE RAJNISH BHATNAGAR**

**ORDER**

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**30.06.2020**

**C.M. No. 13701/2020**

Exemption allowed, subject to all just exceptions.

The Court Fees be paid within a week.

The application stands disposed of.

**C.M. No. 13702/2020**

Exemption allowed, subject to all just exceptions.

The application stands disposed of.

**W.P.(C) 3824/2020 and C.M. No. 13700/2020**

Issue notice. Mr. Digpaul accepts notice on behalf of respondents No.1 & 3 and Ms. Sonu Bhatnagar accepts notice on behalf of respondents No.2 & 4.

The petitioner has preferred this writ petition to seek a direction to the respondents to open the GST portal to enable the petitioner to upload the GST Tran-I Form. The petitioner has placed reliance on the decision of this Court in ***Brand Equity Treaties Limited Vs. The Union of India & Ors.***, W.P.(C.) No. 11040/2018, and other connected writ petitions decided on 05.05.2020. Admittedly, that decision in ***Brand Equity Treaties Limited*** (supra) is pending consideration before the Supreme Court, and the operation of the said decision has been stayed by the Supreme Court.

The submission of learned counsel for the petitioner is that, even in these circumstances, this Court may permit provisional manual filing of the GST Tran-I Form in terms of our decision in ***Brand Equity Treaties Limited*** (supra). He submits that in case the Supreme Court upholds the decision of this Court in ***Brand Equity Treaties Limited*** (supra), the respondents should not be permitted to present a *fait accompli* by pleading that 30<sup>th</sup> June, 2020 has already passed.

We are not inclined to pass any such direction as sought by the petitioner. However, considering the fact that the petitioner has approached this Court by filing the writ petition before 30.06.2020 – which has been listed on 30.06.2020, in case the Special Leave Petition – preferred by the respondents before the Supreme Court against the decision in ***Brand Equity Treaties Limited*** (supra) is rejected, and our decision is upheld, it goes without saying that this Court would not be powerless to direct the

respondents to accept the GST Tran-I Form of the petitioner at a later point of time.

Ms. Sonu Bhatnagar submits that – even if the decision in ***Brand Equity Treaties Limited*** (supra) is upheld, according to the respondents, the petitioner would not be entitled to the relief as sought in the petition. This aspect would be considered as and when the writ petition is taken up for hearing.

List on 16.09.2020 along with other similar matters.

**VIPIN SANGHI, J**

**RAJNISH BHATNAGAR, J**

**JUNE 30, 2020**

***B.S. Rohella***