

**HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT JAMMU**

OWP No.1426/2018

IA No.1/2018

Jindal Drugs Private Limited Cocoa Division
Through Mr. Rajesh Dogra, Age 50 years,
General Manager Operations, EPIP, Sidco
Industrial Complex Kartholi, Bari Brahmana
Samba, Jammu and Kashmir.

....Petitioner(s)/Appellant(s)

Through :- Mr.Ankit Awal, Advocate; and
Mr. J.A Hamal, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner-(CGST) Central
Revenue Building Plot No.19 Sector-
17 Chandigarh-160017.
8. Commissioner – Central Goods and
Services Taxes Commissionerate, OB

32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

OWP No.1427/2018
IA No.1/2018

Jindal Drugs Private Limited [Choco Division]
Through Mr. Rajesh Dogra, Age 50 years,
General Manager Operations, Sidco Warehouse,
EPIP, Sidco Industrial Complex Kartholi, Bari
Brahmana Samba, Jammu and Kashmir.

....Petitioner(s)/Appellant(s)

Through :- Mr. Ankit Awal, Advocate.
Mr. H.A Hamal, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner-(CGST) Central
Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.

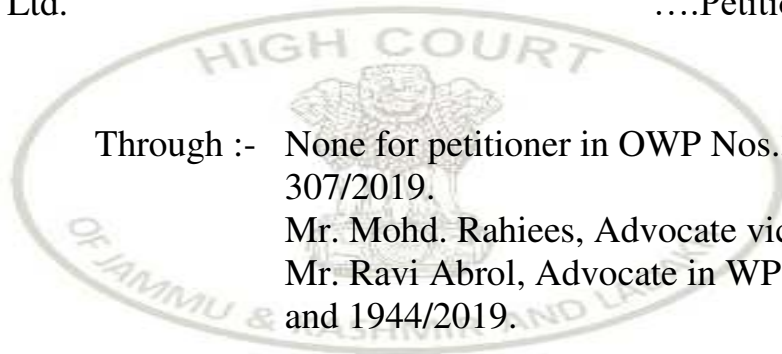
8. Commissioner – Central Goods and Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-180012.

....Respondent(s)

OWP No.306/2019
[WP(C) 644/2019]
and
OWP No.307/2019
[WP(C) 645/2019]
WP(C) No.1943/2019
CM No.4076/2019
WP(C) No.1944/2019
CM No.4077/2019

Nilkamal Bito Storage
Systems Pvt. Ltd.

....Petitioner(s)/Appellant(s)



Through :- None for petitioner in OWP Nos.306/2019 and 307/2019.
Mr. Mohd. Rahiees, Advocate vice
Mr. Ravi Abrol, Advocate in WP(C) Nos.1943/2019 and 1944/2019.

V/s

Union of India and others

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

OWP No.2121/2018

Chinnmastika Track Industries
through Mr. Brij Mohan Aggarwal, Age 68
years, Partner, 20-21 Industrial Extension Area,
Hatli More, Industrial Estate, Kathua, Jammu
and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central
Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.
8. Commissioner – Central Goods and
Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

OWP No.2122/2018

M/s Ivax Paper Chemicals
Ltd. through Mr. Deepak
Ladha Age 56 years
Authorised Signatory, Hatli
More, Industrial Estate, Near
DIC Office, Kathua Jammu
and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central
Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.
8. Commissioner – Central Goods and
Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

OWP No.2123/2018

M/s Jammu Pigments Limited
through Mr. Ramsharan
Goswami, Age 46 years
General, Khasra No.717,
Near Railway Crossing,
Logate, Logate More, Kathua
Jammu and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central
Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.
8. Commissioner – Central Goods and
Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

OWP No.2155/2018

M/s Hawco Petrofer
LLP through Mr. Pardeep
Kumar Aggarwal Age 69
years Authorised Signatory,
Plot No. 163 SICOP IID
Center, Hatli Road
Govindsar, Kathua Jammu
and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central
Revenue Building Plot No.19 Sector-

17, Chandigarh-160017.

8. Commissioner – Central Goods and Services Taxes Commissionerate, OB-32, Rail Head Complex, Jammu-180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

OWP No.2157/2018

M/s Chetan Alloys through
Mr. J.R Sharma Age 66 years
General Manager, 163-164
SICOP Industrial Estate,
Kathua Jammu and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central

Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.

8. Commissioner – Central Goods and
Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

OWP No.2159/2018

M/s Aman Paper Mills
through Mr. Ajit Bawa Age
52 years Partner, 66 Lane-I
Hatli More, Kathua,
Jammu and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and

Customs through Chairman North
Block, New Delhi-110001.

7. Chief Commissioner (CGST) Central
Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.
8. Commissioner – Central Goods and
Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

OWP No.2160/2018

M/s Bharat Udyog through
Mr. Suresh Pal Age 62 years
Partner, SICOP Industrial
Estate, Kathua,
Jammu and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.

6. Central Board of Indirect Taxes and Customs through Chairman North Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central Revenue Building Plot No.19 Sector-17, Chandigarh-160017.
8. Commissioner – Central Goods and Services Taxes Commissionerate, OB-32, Rail Head Complex, Jammu-180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.



OWP No.362/2019
[WP(C) 783/2019]

M/s Bharat Insecticides Ltd.
through Mr. Krishan Kumar
Vashist Age 58 years
Authorised Signatory, SIDCO
Industrial Complex, Hatli
More, Industrial Estate,
Kathua, Jammu and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.

5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central
Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.
8. Commissioner – Central Goods and
Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

OWP No.365/2019
[WP(C) 786/2019]

M/s Bharat Agrochem
through Mr. Krishan Kumar
Vashist Age 58 years
Authorised Signatory, SIDCO
Industrial Area, Kathua
Railway Road, Kathua
Jammu and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance

Department, Civil Secretariat Jammu.

4. General Manager, Directorate of Industries and Commerce, Jammu.
5. The GST Council through Secretary 5th Floor, Tower-II Jeevan Bharti Building Janpath Road, Cannaught Place New Delhi-110001.
6. Central Board of Indirect Taxes and Customs through Chairman North Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central Revenue Building Plot No.19 Sector-17, Chandigarh-160017.
8. Commissioner – Central Goods and Services Taxes Commissionerate, OB-32, Rail Head Complex, Jammu-180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

WP(C) No.2358/2019

M/s Aqua Polymers through
Mr. Vikas Chopra Age 50
years Partner, Sidco Ind. Area
Kathua, Kathua,
Jammu and Kashmir.

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary Ministry of Commerce (Department of Industrial Policy and Promotion) Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary Ministry of Finance (Department of Revenue) No.137, North Block New Delhi-110001.

3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central
Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.
8. Commissioner – Central Goods and
Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

WP(C) No.2359/2019

M/s Chambal Alums Pvt. Ltd.
through Mr. Rajiv Mansotra
Age 38 years Director, 178-B
179-184 IInd Center
Govindsar, Kathua,
Kathua, Jammu and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.

2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central
Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.
8. Commissioner – Central Goods and
Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

WP(C) No.2360/2019

M/s Anu Products Limited
through Mr. Sachendra Singh
Chaohan Age 45 years
Authorised Signatory,
Industrial Growth Center,
SIDCO Samba,
Jammu and Kashmir

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central
Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.
8. Commissioner – Central Goods and
Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

OWP No.363/2019

M/s T.K Paper Mills
through Mr. Kuldip Sharma
Age 47 years Partner, Chak
Sakta, Barnoti, Kathua,
Jammu and Kashmir.

....Petitioner(s)/Appellant(s)

Through :- Mr. Vikrant Kackria, Advocate.
Mr. Jatin Mahajan, Advocate.

V/s

1. Union of India through Secretary
Ministry of Commerce (Department
of Industrial Policy and Promotion)
Udyog Bhawan, New Delhi-110001.
2. Union of India through Secretary
Ministry of Finance (Department of
Revenue) No.137, North Block New
Delhi-110001.
3. State of Jammu and Kashmir
Through Principal Secretary Finance
Department, Civil Secretariat Jammu.
4. General Manager, Directorate of
Industries and Commerce, Jammu.
5. The GST Council through Secretary
5th Floor, Tower-II Jeevan Bharti
Building Janpath Road, Cannaught
Place New Delhi-110001.
6. Central Board of Indirect Taxes and
Customs through Chairman North
Block, New Delhi-110001.
7. Chief Commissioner (CGST) Central
Revenue Building Plot No.19 Sector-
17, Chandigarh-160017.
8. Commissioner – Central Goods and
Services Taxes Commissionerate,
OB-32, Rail Head Complex, Jammu-
180012.

....Respondent(s)

Through :- Mr. D.C Raina, Advocate General with
Mr. K.D.S Kotwal, Dy. AG.
Mr. Jagpaul Singh, Advocate.

Coram: HON'BLE MR. JUSTICE TASHI RABSTAN, JUDGE
HON'BLE MR. JUSTICE RAJESH SEKHRI, JUDGE

ORDER
11.09.2023

OWP Nos.1426/2018 & 1427/2018

Learned counsel appearing for the petitioner submits that he has instructions to withdraw the petitions with liberty to assail some more orders passed by Union Territory of Jammu and Kashmir. His statement is taken on record.

Accordingly, these petitions are dismissed as withdrawn with liberty as prayed for and subject to all just exceptions. Interim direction, if any, shall stand vacated.

OWP Nos.306/2019, 307/2019 & WP(C) Nos.1943/2019 & 1944/2019

Due to non availability of arguing counsel of the petitioners, the matter could not be considered today.

Adjourned.

List again on 18.09.2023.

OWP Nos.2121/2018, 2122/2018, 2123/2018, 2155/2018, 2157/2018, 2159/2018, 2160/2018, 362/2019, 365/2019 and WP(C) Nos.2358/2019, 2359/2019, 2360/2019 & 363/2019

1. Mr. Vikrant Kackria, learned counsel appearing for the petitioner in all these petitions has fairly submitted that the issue raised in these petitions by the petitioners has been considered and decided vide judgment dated 17.10.2022 passed by the Apex Court in case titled '*Hero Motocorp Limited vs. Union of India and others*' reported as **(2023) 1 Supreme Court Cases 386**. He has further submitted that these petitions can be disposed of in light of paragraph 96 of the said judgment. His statement is taken on record. Paragraph 96 is reproduced hereunder:

“96. We, therefore, permit the appellants to make representations to the respective State Governments as well as to the GST Council. We also request the State

Governments and the GST Council to consider such representations, if made, in accordance with what has been observed herein above in an expeditious manner.”

2. In view of the statement made by learned counsel for the petitioners, these petitions are, disposed of, by providing that the petitioners are permitted to make representations to the Union Territory of Jammu and Kashmir as well as to the GST Council. Upon receiving such representations, the Union Territory of Jammu and Kashmir as well as the GST Council shall consider such representations, if made, in accordance with what has been observed in the judgment dated 17.10.2022 passed by the Apex Court in case titled '*Hero Motocorp Limited vs. Union of India and others*' in an expeditious manner.
3. The petitions stand disposed of. Registry shall place a copy of this order on file of each connected case.

(Rajesh Sekhri)
Judge

(Tashi Rabstan)
Judge

Jammu:
11.09.2023
Surinder