

**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  
5<sup>th</sup> 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  
5<sup>th</sup> 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.

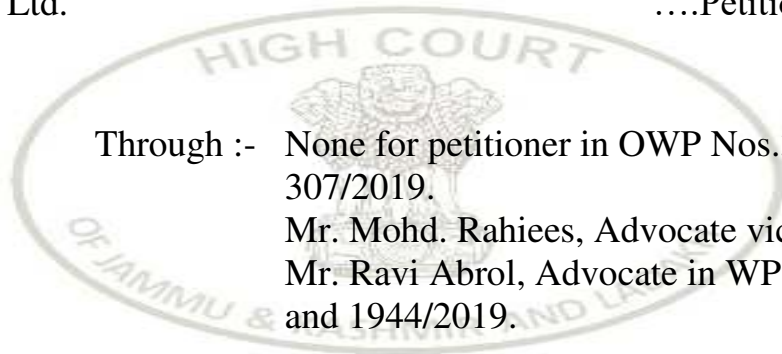
8. Commissioner – Central Goods and  
Services Taxes Commissionerate,  
OB-32, Rail Head Complex, Jammu-  
180012.

....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  
5<sup>th</sup> 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  
5<sup>th</sup> 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  
5<sup>th</sup> 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  
5<sup>th</sup> 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  
5<sup>th</sup> 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  
5<sup>th</sup> 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  
5<sup>th</sup> 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  
5<sup>th</sup> 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 5<sup>th</sup> 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  
5<sup>th</sup> 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  
5<sup>th</sup> 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  
5<sup>th</sup> 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  
5<sup>th</sup> 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*