

GAHC010143782020



THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/4332/2020

GEEP INDUSTRIES (INDIA) PVT LTD
HAVING ITS REGISTERED HEAD OFFICE A/B- 5, NANDANVAN
INDUSTRIAL ESTATE, NEAR TEEN HATH NAKA, OPP., ETERNITY MALL
LBS MARG, THANE (W), 400604.
HAVING ITS UNIT AT BRAHMAPUTRA INDUSTRIAL PARK, PLOT NO. 20,
AMINGAON, NORTH GUWAHATI, GUWAHATI- 781031, ASSAM AND IN THE
PRESENT PROCEEDINGS REPRESENTED BY SRI BISWANATH PAUL,
AUTHORIZED SIGNATORY OF THE PETITIONER COMPANY.

VERSUS

THE UNION OF INDIA AND 6 ORS
REP. BY THE SECRETARY TO THE GOVT. OF INDIA, MINISTRY OF
FINANCE, DEPTT. OF REVENUE, NORTH BLOCK, NEW DELHI- 110001.

2:SECRETARY TO THE GOVT. OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPTT. OF INDUSTRIAL POLICY AND PROMOTION
UDYOG BHAWAN
NEW DELHI- 110107.

3:JOINT SECRETARY TO THE GOVT. OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPTT. OF INDUSTRIAL POLICY AND PROMOTION
UDYOG BHAWAN
NEW DELHI- 110107.

4:THE UNDER SECY. TO THE GOVT. OF INDIA
MINISTRY OF FINANCE
DEPTT. OF REVENUE
NORTH BLOCK
NEW DELHI- 110001.

5:COMMISSIONER
CENTRAL GOODS AND SERVICE TAX
GST BHAWAN
KEDAR ROAD
FANCY BAZAR
GUWAHATI- 781001.

6:ASSISTANT COMMISSIONER
CENTRAL GOODS AND SERVICES TAX
GUWAHATI- II DIVISION
SETHI TRUST BUILDING
4TH FLOOR
G.S. ROAD
BHANGAGARH
GUWAHATI- 781005.

7:CENTRAL BOARD OF EXCISE AND CUSTOMS
REPRESENTED BY ITS CHAIRMAN
MINISTRY OF FINANCE
DEPTT. OF REVENUE
NORTH BLOCK
NEW DELHI- 110001

Advocate for the Petitioner : DR. A SARAF

Advocate for the Respondent : MR. R. DEV CHOUDHURY, ASSTT.S.G.I. (R 1-4)

BEFORE
HONOURABLE MR. JUSTICE KAUSHIK GOSWAMI

ORDER

Date : 19.04.2024

Heard Mr. P. K. Bora, learned counsel for the petitioner. Also heard Mr. R. K. Dev Choudhury, learned Asstt. SGI for the respondent Nos. 1 to 4 and Mr. S. C. Keyal, learned standing counsel, GST (respondent Nos. 5 to 7).

2. The petitioner is challenging Notification No. F. No. 10(1)/2017-DBA-II/NER

dated 05.10.2017 and the consequential Circulars dated 27.11.2017, 30.11.2017 and 10.01.2019 issued by the Central Board of Excise and Custom, Ministry of Finance, Department of Revenue.

3. It is submitted at the bar that the present case is covered by the decision of the Hon'ble Apex Court ***reported in (2023) 1 SCC 386*** in the case of ***Hero Motocorp Ltd. Vs. UOI and Others***. It is further submitted at the bar that the presnet case can be disposed of in terms of the direction passed by the Apex Court in paragraph 96 of the aforesaid Judgment. The relevant paragraph 96 of the aforesaid judgment is quoted hereunder for reference:

“96. We, therefore, permit the appellants to make representations to the respective State Government 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 hereinabove in an expeditious manner.”

4. In view of the aforesaid endorsement made by the learned counsels for both the parties, this Court finds it fit to dispose of the writ petition with a direction that the petitioner shall make representation before the GST Counsel and upon receipt of the said representation, the GST Counsel shall consider the same in accordance with law within a period of 2(two) months from the date of receipt of a certified copy of the order of this Court.

5. Ordered accordingly.

6. With the above observations and directions, this writ petition is disposed of.

JUDGE

Comparing Assistant