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

\+ W.P.(C) 8281/2017

HUGHES & HUGHES CHEM. LTD. ..... Petitioner

Through Mr. Amit Khemka, Mr. Rishi Sehgal & Ms. Aditi Kharpate, Advocates.

versus

UNION OF INDIA & ANR. ..... Respondents

Through Mr. Vikram Jetly, CGSC for respondent No. 1.

Mr. Harpreet Singh, Sr. Standing Counsel for respondent No. 2.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MS. JUSTICE PRATHIBA M. SINGH

O R D E R

% **25.10.2017**

CM No. 38021/2017

This is an application for recall of the direction in order dated 9th October, 2017 whereby the Secretary of the GST Council was asked to remain present in the Court on 6th November, 2017.

2. Counsel for the petitioner-non applicant states that the petitioner has received communication dated 12th October, 2017, which disposes of the representation made by the petitioner. He states that in view of the said letter, the writ petition can be treated as disposed of.

3. The said communication in paragraph 5 records that the exemption cited by the petitioner at Serial No. 79 does not seem to be applicable to the

petitioner's case, as per the facts disclosed in the representation.

4. Counsel for the petitioner, however, submits that the petitioner is covered by exemption under Serial No. 3 of the Notification No. 12/2017-Central Tax(Rate).

5. We do not want to make any comment on the said aspect as this is not the subject matter which can be decided in the present writ petition and would be a matter of debate and issue before the authorities concerned.

6. Counsel for the petitioner states that the petitioner is unaware of the code number, which is applicable to a person/service provider who seeks benefit of exemption under Serial No. 3 of the Notification No. 12/2017-Central Tax (Rate). This is an aspect for which the petitioner must first get in touch with a specialist on the subject and in case they are unable to get hold of the code, correspond with the respondent Council, who, we are sure would ensure that the requisite information is made available.

7. In view of the aforesaid position, learned counsel for the petitioner states that the writ petition may be treated as disposed of. We take the said statement on record and dispose of the writ petition, clarifying that we have not expressed any opinion on merits in favour of any of the parties.

8. The next date of hearing, i.e., 6^{th} November, 2017 would be treated as cancelled.

DASTI.

SANJIV KHANNA, J.

PRATHIBA M. SINGH, J.

OCTOBER 25, 2017
VKR