$~36, 37, 38 & 39.

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

\+ W.P.(C) 1367/2018 & CM Nos. 5663-5664/2018

BLACKBURN FUELS PVT LIMITED ..... Petitioner

Through Mr. C. Manickam, Mr. Alok Agarwal, Mr. Rajeev Kumar & Mr. Ranjan Kumar, Advocates.

versus

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

Through Mr. P.S. Singh & Mr. Santosh Kumar Pandey, Advocates for UOI.

W.P.(C) 1368/2018 & CM No. 5665-5666/2018

MILLENIUM STEEL INDIA PVT LTD. ..... Petitioner

Through Mr. C. Manickam, Mr. Alok Agarwal, Mr. Rajeev Kumar & Mr. Ranjan Kumar, Advocates.

versus

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

Through Mr. P.S. Singh & Mr. Santosh Kumar Pandey, Advocates for UOI.

W.P.(C) 1369/2018 & CM Nos. 5667-5668/2018

ELITE NATURAL PRODUCT ..... Petitioner

Through Mr. C. Manickam, Mr. Alok Agarwal, Mr. Rajeev Kumar & Mr. Ranjan Kumar, Advocates.

versus

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

Through Mr. P.S. Singh & Mr. Santosh Kumar

Pandey, Advocates for UOI.

W.P.(C) 1370/2018 & CM Nos. 5669-5670/2018

ENP IMPEX PVT LIMITED ..... Petitioner
Through Mr. C. Manickam, Mr. Alok Agarwal, Mr. Rajeev Kumar & Mr. Ranjan Kumar, Advocates.

versus

UNION OF INDIA & ANR. ..... Respondents
Through Mr. P.S. Singh & Mr. Santosh Kumar Pandey, Advocates for UOI.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

ORDER
% **04.12.2018**

Validity of the Goods and Service Tax (Compensation to States) Act, 2017 as well as Goods and Service Tax Compensation Cess Rules, 2017 has been upheld by the Supreme Court vide judgment dated 3rd October, 2018 in Civil Appeal No. 10177/2018, ***Union of India and Another versus Mohit Mineral Private Limited.***

While accepting the said position, learned counsel for the petitioners submits that in these writ petitions certain different and additional grounds have also been raised. He submits that the Goods and Service Tax (Compensation to States) Act, 2017 and the Rules do not provide a level playing field to importers who have paid additional duty as well as other charges as per Section 3(3) of the Customs Tariff Act, 1975.

We are afraid that the petitioners cannot be permitted to raise these grounds before us. We are bound by the ratio and decision of the Supreme Court in ***Mohit Mineral Private Limited*** (supra) upholding the validity of the aforesaid Act and Rules.

Recording the aforesaid, the writ petitions are dismissed, without any orders as to costs.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

DECEMBER 04, 2018
VKR