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

\+ W.P.(C) 6561/2018 & CM APPL. 25039-40/2018

USHA FABS ..... Petitioner

Through: Mr. Alok Yadav, Advocate.

versus

COMMISSIONER OF GOODS AND SERVICE TAX ..... Respondent

Through: Mr. Harpreet Singh, Sr. Standing Counsel for respondent.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **16.07.2018**

CM APPL. 25040/2018 *(for exemption)*

Allowed, subject to all just exceptions.

W.P.(C) 6561/2018 & CM APPL. 25039/2018 *(for stay)*

The petitioner's grievance is with respect to the lack of jurisdiction of the Commissioner of Goods and Service Tax (West). It was issued show cause notice on 19.10.2017 by the Commissioner of Service Tax, I.P. Estate, M.G. Marg, New Delhi. Adjudication pursuant to that show cause notice was pending when the Goods and Service Tax and the Integrated Goods and Service Tax Acts were brought into force. It is contended that this development resulted in reorganisation of jurisdiction of existing adjudicatory officials, especially the Commissioners of Central Excise and Customs. The petitioner submits that the Notification dated 19.06.2017 had the effect of transferring jurisdiction to the Commissioner now exercising jurisdiction over it i.e. the concerned Commissioner at Gurugram since it is now located there and the respondents are well aware of this.

The impugned order of the Commissioner in this case, especially, does not disclose that the petitioner has urged an issue of jurisdiction. This Court is of the opinion that given the circumstances of this case, it would be appropriate for the petitioner to approach the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) against the impugned order; in such event the petitioner does so within two weeks, the appeal shall be entertained and decided on its merits after hearing the parties by the CESTATE in accordance with law. The CESTAT shall subsequently also deal with the question of jurisdiction, if urged by the petitioner.

The petition is disposed of in the above terms along with the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 16, 2018
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