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HIGH COURT OF CHHATTISGARH AT BILASPUR

WPT No. 161 of 2018

M/s. Bharat Aluminum Co. Ltd. A Company Incorporated Under The Companies Act. 1956, Having Its Registered Office At Aluminum Sadan Core-6, Scope Office Complex, 7-Lodi Road, New Delhi-110003 And Central Marketing Office At Marketing Department, Utpadan Bhavan, Post Office Balco Nagar, Korba- 495684 (Chhattisgarh) Through Its AGM (Finance) And Power Of Attorney Sachin Kumar, 38 Years, S/o Shri Vijay Kumar

---- Petitioner

Versus

1. Union Of India Ministry Of Finance (Dept. Of Revenue) Thro' Joint Secretary, Nirman Bhawan, New-Delhi.
2. Commissioner State Tax, Goods And Services Tax, Raipur, Civil Lines, Near Rajbhavan, Raipur, Chhattisgarh.
3. Assistant Commissioner State Tax, Goods And Services Tax, Korba, Nagar Nigam, Korba, Chhattisgarh.

---- Respondents

For Petitioner	:	Mr. M.P. Devnath, Advocate along with Mr. Raja Sharma, Advocate
For State	:	Mr. Chandresh Shrivastava, Dy. A.G.

Hon'ble Shri Justice P. Sam Koshy

Order on Board

06/11/2019

1. The challenge in the present writ petition was to the impugned order dated 14.06.2018 (Annexure P/1) to the extent of circular No. 1/1/2017 in respect of the compensation cess dated 26.07.2017 and the CBEC circular No. 45/19/2018-GST dated 30.05.2018.

2. During the course of hearing, the counsel for the petitioner submitted that the Government of India, Ministry of Finance, Department of Revenue itself have subsequently issued a circular No. 79/53/2018-GST dated 31.12.2018 whereby the certain clarifications have been given by the authorities and the clarification given is in respect of the disputed circular under challenge in the present writ petition. That

the clarification goes in favour of the petitioner. It is further contended by the petitioner that subsequent to the issuance of the said circular, the petitioner has got the benefit from January, 2018 onwards till date.

3. Given the aforesaid submission that the petitioner has made, without entering into the merits of the case, so far as the entitlement of the petitioner is concerned, this Court would like to remit the matter back to the respondent No.3 to reconsider the case of the petitioner and his grievances in the light of the subsequently issued circular No. 79/53/2018-GST, dated 31.12.2018.

4. Let an appropriate decision be taken by the respondent No.3 in this regard at the earliest preferably within a period of 45 days from the date of receipt of the copy of this order.

5. With the aforesaid observations, the present writ petition stands disposed of.

Sd/-
(P. Sam Koshy)
Judge

Ved