

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH.

CWP No. 9981 of 2019 (O&M)

Date of Decision:- 04.11.2019

M/s KAY International Pvt. Ltd.

.....Petitioner.

Versus

Commissioner of Goods and Service Tax

.....Respondent.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE LALIT BATRA**

Present: Mr. Jagmohan Bansal, Advocate for petitioners in CWP-30949,
32961, 30968, 33004-2018
CWP-395, 451, 6939, 10915, 12953, 14231-2019.

Mr. Sandeep Goyal, Advocate &
Mr. Rishabh Singla, Advocate for petitioners in
CWP-1074, 1187, 1239, 1299, 1596-2019
CWP-967, 3265, 5984, 6008, 8406, 4689, 4782, 5394-2019
CWP-5397, 5703, 7060, 10252, 9918, 14629-2019.

Mr. Sanjay Bansal, Senior Advocate assisted by
Mr. Amit Parsad, Advocate for Petitioner
in CWP No.29536 of 2018 &
CWP No.17676, 1702, 6988, 6995, 7652, 7798, 8122, 8142,
8187, 25283 and 27522 of 2019.

Mr. Surjeet Badhu, Advocate and
Mr. Veer Singh, Advocate
for petitioners in CWP-4842, 5977, 5983, 6124-2019.

Mr. Alok Mittal, Advocate for petitioner
in CWP-1976-2019.

Mr. Suresh Kumar Yadav, Advocate for Petitioner
in CWP No.8351 of 2019.

Mr. Amar Pratap Singh, Advocate &
Mr. Rohit Gupta, Advocate for Petitioner in
CWP Nos.19516, 27891, 15269, 28408, 28469, 27740, 27917,
27884, 27903, 27885, 27919, 28085, 27960, 28165, 27450,
27426, 4648, 9173, 21751, 21902 & 12365 of 2019.

Mr. Mavpreet Singh, Advocate for
Mr. Aman Bansal, Advocate for Petitioner(s)
(in CWP No.4557 of 2019).

Mr. Rajiv Sharma, Advocate with
Mr. Nikhil Sharma, Advocate for Petitioner(s)
in CWP Nos.5574, 6201, 8966, 19965, 6341, 6590 of 2019.

Ms. Anita Kumari, Advocate for
Mr. Rose Gupta, Advocate
for petitioners in CWP-10987, 9627, 10735-2019.

Mr. J.S. Bedi, Advocate
for petitioners in CWP-15286, 15578, 15665-2019.

Mr. Balwinder Singh, Advocate
for petitioners in CWP-29536-2018, 1702-2019.

Ms. Pridhi Jaswinder Sandhu, Advocate and
Ms. Niharika Gupta, Advocate for petitioner
in CWP-8594-2019.

Ms. Rimika Khera, Advocate
for petitioner in CWP-16206-2019.

Mr. Rakesh Sobti, Advocate for Petitioner
in CWP No.24809 & 25303 of 2019.

Mr. Dixit Garg, Advocate for Petitioner
in CWP No.4557 of 2019.

Mr. Shashank Shekhar, Advocate with
Mr. Arjyajeep Roy, Advocate &
Mr. Arjun Sheoran, Advocate for Petitioner in
CWP No.28203 of 2019.

Mr. Monish Panda, Advocate and
Mr. Mrinal Bharat Ram, Advocate for Petitioner(s) in
CWP Nos.39714 & 4014 of 2019.

Mr. Akhil Krishan Maggu, Advocate for Petitioner in
CWP No.9981 of 2019.

Mr. Ajayiner S. Dhillon, Advocate for
Mr. Ranjan Lakhanpal, Advocate in
CWP No.28408 of 2018

Ms. Mamta Singla Talwar, Deputy Advocate General,
Haryana.

Mr. Pankaj Gupta, Additional Advocate General, Punjab.

Mr. Sourabh Goel, Senior Standing Counsel with
Mr. Sanjeeva Kumar Uppal, Advocate
for respondents No. 1 to 3 in CWP-32961, 33004-2018,
CWP-5703, 15665, 6201, 6341, 7060, 6590, 6939, 12953-2019,
CWP-6008, 4418, 16206, 4544, 5397, 5394, 4782, 4689-2019
CWP-10252, 3265, 8594, 10915, 8406, 32231, 9322-2019
CWP-14629, 15286, 15578, 17621, 17699, 19965, 21038,
27511, 25283, 5484, 20615-2019;

for respondent nos.1 to 3 in CWP No.17676 of 2019
for respondent nos.1 to 4 in CWP Nos.21751 & 21902 of 2019,
for respondent nos.1 to 3 in CWP Nos.21992, 24483 and 24451
of 2019; &
for respondent nos.1 to 3 in CWP No.29852 of 2019.

Mr. Sunish Bindlish, Senior Standing Counsel assisted by
Mr. Naman Jain, Advocate for respondents/UOI in CWP-977,
5983, 3971, 4014, 4648, 4842, 5574, 8351, 6124, 6988, 6995,
7652, 7798, 8122, 8142, 8187, 9173, 8966, 10735, 10915,
10987, 12365, 12953, 9627, 9918, 15269, 16017, 19516,
27885, 28085, 28469, 27903, 27919, 4557, 21751, 21902,
24809, 27426, 27450, 27917, 27960, 27884, 28165, 27740,
27891, 25303 & 28203 of 2019.

Mr. Puneet Pali, Advocate for
Mr. Amit Goyal, Advocate
for respondents No. 2 and 3 in CWP-30968 and
30949-2018.

Mr. Tajender Joshi, Advocate for respondents in
CWP Nos.395, 451, 4418, 5574, 6201, 6341
and 6590 of 2019.

JASWANT SINGH, J.

For detailed order, see order of even date passed in **CWP No.30949**
of 2018 titled as **Adfert Technologies Pvt. Ltd. Vs. Union of India & Ors.**

(JASWANT SINGH)
JUDGE

(LALIT BATRA)
JUDGE

November 04, 2019

Mangal Singh

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>