

S/L 124
30.11.2021
Court. No. 2
cm

WPA 3370 of 2021
M/s. Lux Industries Limited
Vs.
Union of India & Ors.
(Through Video Conference)

Mr. Dipankar Majumdar
.... For the Petitioner

Mr. Y.J. Dastoor Ld. ASG
Mr. Vipul Kundalia
Mr. Debashis Saha
Mr. S. Majumder
Mr. Anurag Roy

.... For the UOI

Mr. Vipul Kundalia
Ms. Ekta Sinha

... for the CGST authority

Mr. A. Ray, Ld. GP
Mr. S. Mukherjee
Mr. D. Ghosh

.... For the State

Heard both the parties.

The scope of this writ petition is very limited to challenging the vires of Rule 89(5) of CGST/WBGST Rules by asking for declaration of the same as ultra vires and de-hors Section 54(3) of CGST Act and WBGST Act which issue has now been finally settled by the Hon'ble Supreme Court by judgment dated 13th September, 2021 in the case of Union of India & Ors. Vs. VKC Footsteps India Pvt. Ltd. reported in 2021 SCC Online SC 706 where the Hon'ble Supreme Court has upheld the Constitutional validity of the aforesaid provisions.

Taking into consideration the aforesaid judgment of the Hon'ble Supreme Court I find no merit in this writ petition. This writ petition being WPA No. 3370 of 2021 is accordingly dismissed.

(Md. Nizamuddin, J.)