

2.12.2021

ks
sl. 35

WPA 4264 of 2021

M/s. TATA Consumer Products Limited
Vs
Union of India & Ors.

Mr. D. Sen,
Mr. Dipankar Majumdar
... For the Petitioner.
Mr. Kaushik Dey,
Mr. Tapan Bhanja
... For the Respondent Nos. 3-5.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. Debasish Ghosh
... For the State.

Both parties are present and submit that the issue involved in this writ application is with regard to challenge of the Constitutional validity of Rule 89(5) of the CGST Rules, 2017, which has been upheld by the Hon'ble Supreme Court by its judgment dated September 13, 2021 in the case of **Union of India & Ors. Vs. VKC Footsteps India Pvt. Ltd.(Civil Appeal No.4810 of 2021)**.

Taking judicial note of this fact, I find no merit in this writ application and, accordingly, the writ application being WPA 4264 of 2021 is dismissed.

(Md. Nizamuddin, J.)

