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WPA 6941 of 2018

M/s. Emami Agrotech Limited & Anr.
Vs
Union of India & Ors.

Mr. Rahul Dhanuka,
Mr. H. Choudhury
... For the Petitioners.
Mr. Bhaskar Prosad Banerjee
... For the CGST & CX.
Mr. Partha Ghosh
... For the UOI.

Heard learned Advocates appearing for the parties.

In this writ petition, the subject matter of challenge is as to whether tax is leviable under the Integrated Goods and Services Tax Act, 2017, on ocean freight, for services provided for a person located in a non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.

Both the parties jointly submit that now the aforesaid issue stands covered in favour of the assessee/petitioners by a judgment of the Hon'ble Supreme Court dated 19th May, 2022 in the case of Union of India & Anr. vs. M/s. Mohit Minerals Pvt. Ltd. as well as by a decision of the Division Bench of this Court dated 15th June, 2022 in the case of Union of India & Anr. vs. MCPI Private Limited & Anr.(MAT 151 of 2021).

Following the aforesaid judgment of the Hon'ble Supreme Court and the decision of the Division Bench of this Court, this writ petition being WPA 6941 of 2018 is disposed of by declaring that the case of the petitioners will be governed by the aforesaid decisions and it is declared that no tax is leviable under the Integrated Goods and Services Tax Act, 2017 on the nature of service involved in this writ petition.

(Md. Nizamuddin, J.)