WPA 23665 OF 2019

19.07.2022
Sl no. 13
Ct no. 2
P.M.

M/s. IRC Agrochemicals Pvt. Limited
- Vs -
Union of India & Ors.

Mr. Rahul Tangri,
Mr. Dipankar Majumdar
… for the petitioner

Mr. Vipul Kundalia,
Mr. Bhaskar Prosad Banerjee
…. for respondent CGST & CX

Mr. Bhaskar Prosad Banerjee
… for Customs authority
Mr. Vipul Kundalia,
Mr. Partha Ghosh,
Mr. Tapan Bhanja
… for Union of India

Heard learned Advocates appearing for both parties.

It is recorded that both parties at the outset jointly submits that the issue involved in this writ petition is directly covered by a decision of this Court dated 17th June, 2022 in the case of M/s. Emami Agrotech Limited & Anr. – Vs – Union of India & Ors. in WPA 6941 of 2018.

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 23665 of 2019 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.

In view of this declaration all legal consequences will follow.

(Md. Nizamuddin, J.)