MEERA MAHESH JADHAV Digitally signed by MEERA MAHESH JADHAV Date: 2022.11.15 15:18:08 +0530

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.3280 OF 2021

Parakh Agro Industries Ltd. ....Petitioner

V/s.

The Union of India & Anr ...Respondents

Mr. Sriram Sridharan for Petitioner.
Mr. Karan Adik a/w Ms Maya Majumdar for Respondents.

CORAM : K.R. SHRIRAM &
A.S. DOCTOR, JJ
DATED : 11th NOVEMBER 2022

P.C. :

1 Mr. Sridharan states that a petition was filed to strike down the phrase "services provided or agreed to be provided by a person located in non-taxable territory to a person located in 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" in SI. No.9(ii) of the Notification No.8/2017 – Intergrated Tax (Rate) dated 28.6.2017 as ultra vires the provisions of Section 5(1) read with Section 7 of the IGST Act with all consequential reliefs. Mr. Sridharan states that the issue is squarely covered by the judgment of the Apex Court in ***Union of India & Ors. Vs. M/s Mohit Minerals Pvt Ltd***.[1]

2 Therefore, petition disposed.

(A. S. DOCTOR, J.) **(K.R. SHRIRAM, J.)**

1. 2022 Scconline SC 657