

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.2362 OF 2017

Victory Ventures and Anr. : Petitioners.
Versus
Union of India & ors. : Respondents.

WITH
WRIT PETITION NO.385 OF 2019

Firmenich Aromatics India Pvt. Ltd. : Petitioner.
Versus
Union of India & ors. : Respondents.

WITH
WRIT PETITION NO.1138 OF 2019

CEAT Limited : Petitioner.
Versus
Union of India & anr. : Respondents.

WITH
WRIT PETITION NO.1838 OF 2017

Hafele India Pvt. Lt. : Petitioner.
Versus
Union of India & ors. : Respondents.

WITH
WRIT PETITION NO.2638 OF 2017

All India Liquid Bulk Importers and
Exporters Association and anr. : Petitioners.
Versus
Union of India & anr. : Respondents.

WITH
WRIT PETITION NO.179 OF 2019

CEAT Limited : Petitioner.
Versus

Union of India & ors. : Respondents.

WITH
WRIT PETITION NO.3657 OF 2018

Laxmi Organics Industries Ltd. : Petitioner.

Versus

Union of India & ors. : Respondents.

WRIT PETITION NO.2452 OF 2022

Novartis India Limited : Petitioner.

Versus

The Union of India and ors. : Respondents.

WITH
WRIT PETITION NO.2458 OF 2022

Novartis Healthcare Private Limited : Petitioner.

Versus

The Union of India and ors. : Respondents.

WITH
WRIT PETITION NO.1789 OF 2019 (Not on Board)

JSW Energy Limited
Through its authorized signatory
Mr. C. R Lakshman
s/o C. L. Ramakrishnan

: Petitioner.

Versus

Union of India and ors. : Respondents.

Mr. Marmik Kamdar i/by Khaitan & Co. for Petitioners in Writ Petition Nos. 2362 of 2017 and 1838 of 2017.

Mr. Rishabh Jain i/by UBR Legal for Petitioner in Writ Petition Nos.1138 of 2019 and 179 of 2019.

Mr. Purusharth Satish i/by Mr. Prabhakar K Shetty for Petitioners in Writ Petition No.2638 of 2017.

Mr. Jas Sanghavi a/w Mr. Mohit Rawat i/by PDS Legal for Petitioners in Writ Petition Nos.2452 of 2022 and 2458 of 2022.

Ms. Ankita Vashistha i/by Economic Laws Practice for Petitioner in Writ Petition No.1789 of 2019 (NOB)(By consent taken on board).

Mr. Jitendra B Mishra for Respondents in Writ Petition No.1789 of 2019 (NOB). (By consent taken on board).

Mr. Pradeep S Jetly, Senior Advocate a/w Mr. Jitendra B Mishra and Mr. Dhananjay B Deshmukh for Respondent No.3 in Writ Petition No.2362 of 2017; for Respondent Nos.1 and 3 in Writ Petition No.1838 of 2017 and for Respondent No.4 in Writ Petition No.3657 of 2018.

Mr. Ram Ochani for Respondent Nos.1 and 2 in Writ Petition Nos.1138 of 2019 and 179 of 2019.

Mr. Pradeep S Jetly, Senior Advocate a/w Ms. Ruju Thakker for Respondent No.2 in Writ Petition No.2638 of 2017.

Ms. Asha Desai a/w Mr. P S Patkar for Respondent Nos.1 to 3 in Writ Petition Nos.2452 of 2022 and 2458 of 2022.

Mr. Prithviraj Choudhuri a/w Mr. Arnab Roy i/by Vaish Associates for the petitioner in Writ Petition No.385 of 2019.

CORAM : K. R. SHRIRAM &
A.S. DOCTOR, JJ.
DATED : 10th AUGUST 2022

P.C.

1 Counsel for Petitioners state that the issue raised in these petitions is squarely covered by the recent judgment of the Apex Court in ***Union of India Vs. Mohit Minerals Pvt Ltd. through Director***¹ Counsel for Respondents in fairness agree.

2 Therefore we hold and declare that Serial No.10 of the Notification 10/2017-Integrated Tax (Rate) dated 28th June 2017, read with Section 5(3) of the IGST Act, with Notification No.8/2017-Integrated Tax (Rate) dated 28th June 2017, and corrigendum dated 30th June 2017 to Notification No.8/2017-Integrated Tax (Rate) to the extent they seek to impose IGST on the

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impugned Transaction to be unconstitutional. Petitions disposed.

3 Wherever refund is payable, the same shall be paid within eight weeks of receiving the copy of this order with applicable interest in accordance with law.

4 At the request of Mr. Rishabh Jain and Mr. Prithwiraj Choudhuri Writ Petition No.1138 of 2019 and Writ Petition No.385 of 2019 respectively are excluded from this group of matters. It be listed for final hearing on 29th September 2022.

[A.S. DOCTOR, J]

[K. R. SHRIRAM, J]