

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 1760 OF 2021

Deoleo India Private Limited

....Petitioner

V/s.

Union of India & Ors.

...Respondents

Mr. Abishek Rastogi a/w Mr. Marmik Kamdar i/b Khaitan & Co. for
Petitioner.

Mr. Pradeep S. Jetly, Sr. Advocate a/w Mr. Jitendra B Mishra and Ms
Sangeeta Yadav for Respondents

CORAM : K.R. SHRIRAM &

A.S. DOCTOR, JJ

DATED : 5th AUGUST 2022

PC. :

1 Mr. Rastogi states that the issue raised in this petition is squarely
covered by the recent judgment of the Apex Court in ***Union of India Vs.
Mohit Minerals Pvt Ltd. through Director***¹ and, therefore, prayer clause (i)
has to be granted. Mr. Jetly in fairness agrees.

2 In the circumstances, petition accordingly disposed in terms of prayer
clause (i), which reads as under:

*“(i) Issue an appropriate writ, order or direction holding and
declaring that serial no.10 of the Notification 10/2017-
Integrated tax (Rate) dated 28 June 2017, read with Section
5(3) of the IGST Act, with Notification No.8/2017-Integrated
tax (Rate) dated 28 June 2017, and with corrigendum dated
30 June 2017 to Notification No.8/2017 – Integrated Tax
(Rate) to the extent they seek to impose IGST on the
impugned Transaction to be unconstitutional as they are ultra
vires the IGST Act, arbitrary and violative of Article 14,
Article 245 and Article 265 of the Constitution of India”*

(A. S. DOCTOR, J.)

(K.R. SHRIRAM, J.)

1. 2022 SCC Online SC 657