**IN THE HIGH COURT OF JUDICATURE AT BOMBAY,**
**NAGPUR BENCH, NAGPUR.**

**WRIT PETITION NO. 4619/2022**

Nirmala Timber Depot, through its Proprietor B. Soureelu,
aged about 54 years, Flat No.13, M.G. Auto Nagar,
Tenali – 522 202, Guntur Dist. Andhra Pradesh. **PETITIONER**

**.....VERSUS.....**

1. Forest Development Corporation of Maharashtra, through its Managing Director, FDCM Bhavan, Hingna Road, 359/Ambazari, Nagpur.

2. The Conservator of Forest, Ballarsha, Tah. Ballarsha, District Chandrapur.

3. The Commissioner of State Tax, Maharashtra State, 8th Floor, Goods and Services Tax (GST) Bhavan, Mazgaon, Mumbai – 400010.

4. The Principal Commissioner, Nagpur-I GST Commissionerate, GST Bhavan, Telankhedi Road, Civil Lines, Nagpur. **RESPONDENTS**

---

Shri K.S. Narwade, counsel for the petitioner.
Shri V.M. Gadkari, counsel for the respondent no.1.
Shri A.S. Fulzele, Additional Government Pleader for the respondent nos.2 to 4.

---

**CORAM : A. S. CHANDURKAR AND M.W. CHANDWANI, JJ.**
**DATE : NOVEMBER 14, 2022.**
**ORAL JUDGMENT (PER : A.S. CHANDURKAR, J.)**

**RULE**. Rule made returnable forthwith and heard the learned counsel for the parties.

2. The petitioner is the proprietary concern engaged in the business of sale and purchase of timber. The petitioner operates from the State of Andhra Pradesh and was desirous of participating in online auction of timber that was being held by the Forest Development

Corporation of Maharashtra Limited. It is the case of the petitioner that the respondent no.1 initially applied the Integrated Goods and Services Tax (IGST) to the Inter-State transactions. However since the year 2019, the respondent no.1 sought to apply the State GST rates for such transactions. There was a communication between the parties and ultimately on 28.02.2019 the Managing Director informed the Nagpur Office of the respondent no.1 that the traders who were not registered in Maharashtra be directed to obtain such registration under the State GST. Being aggrieved, the petitioner has filed this writ petition praying that the benefit of IGST be applied to its transactions.

3. It is common ground that the respondent no.1 has issued a communication to the General Manager, Nagpur Region of Forest Development Corporation of Maharashtra Limited on 22.02.2022. In that communication, it has been stated that the aforesaid question was referred to the Principal Commissioner GST, Nagpur-1 and it was opined that the purchasers having their GST registrations in States other than Maharashtra would be required to comply with IGST. It is seen that in the light of this communication dated 22.02.2022 the earlier communication dated 28.02.2019 has been modified and the prayer made by the petitioner for grant of benefit of IGST stands accepted by the respondent no.1.

4. In view of aforesaid, in the light of communication dated 22.02.2022 it is declared that since the petitioner has its GST registration in a State other than the State of Maharashtra, IGST would be applicable to its transactions. The respondent no.1 shall do the needful within a period of eight weeks.

5. The writ petition is disposed of with aforesaid direction. Rule accordingly. No costs.

**(M.W. CHANDWANI, J.)** **(A.S. CHANDURKAR, J.)**

APTE