

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 11137 OF 2019**

AAK India Pvt. Ltd.	... Petitioner
vs.	
The Union of India and Ors.	... Respondents

Mr. Jas Sanghavi i/b. PDS Legal for the Petitioner.
Mr. Ram Ochani for Respondents.

**CORAM : G. S. KULKARNI &
JITENDRA JAIN, JJ.
DATE : JULY 07, 2023**

P.C.:

1. Mr. Sanghavi, learned counsel for the petitioner would submit that the issue raised in this petition is covered by the decision of the Supreme Court in **Union of India vs. Mohit Minerals Pvt. Ltd. through Director¹**. He has also drawn our attention to an order dated 10 August, 2022 passed by a Co-ordinate Bench of this Court on a batch of petitions in which similar issues had arisen for consideration of the Court as in the present proceedings. The Division Bench considering the said decision of the Supreme Court, was pleased to dispose of the petitions in terms of the following order:-

“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 Director¹ 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,

¹ 2022 SCC OnLine SC 657

read with Section 5(3) of the IGST Act, with Notification No.8/2017-Integrated Tax (Rte) 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 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.”

2. We accordingly accept such contentions as urged on behalf of the parties that the issues stand covered by the decision of the Supreme Court in **Union of India vs. Mohit Minerals Pvt. Ltd.** (supra). Also the learned counsel for the parties are ad-idem that the present petition can also be disposed of in terms of the orders passed in Writ Petition No.2362 of 2017 (Victory Ventures & Anr. Vs. Union of India & Ors.) and other connected petitions.

3. The petition is accordingly disposed of in terms of the order dated 10 August, 2022 passed by the Co-ordinate Bench of this Court in **Victory Ventures & Anr. Vs. Union of India & Ors.** (supra).

4. Disposed of in the above terms. No costs.

[JITENDRA JAIN, J.]

[G. S. KULKARNI, J.]