

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2762 OF 2021
WITH
WRIT PETITION NO. 962 OF 2020

Connect Residuary Pvt. Ltd. ...Petitioner
Versus
Union of India & Ors. ...Respondents

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Mr. Abhishek A. Rastogi a/w Mr. Suchant Valimbe a/w Vedang Kulkarni a/w Ms. Aarti Nishad for the Petitioner.

Mr. Jitendra Mishra a/w Mr. Dhananjay Deshmukh for respondent Nos.1 to 3 & 5 in Writ Petition No.2762 of 2021.

Mr. Jitendra Mishra a/w Mr. Dhananjay Deshmukh for respondent in Writ Petition No.962 of 2020.

Ms. Jyoti Chavan, AGP a/w Mr. Himanshu Takke, AGP for State.

CORAM : G. S. KULKARNI &
JITENDRA JAIN, JJ.

DATE : 3 JULY, 2023

PC.

1. We have heard learned counsel for the parties on both the petitions. Writ Petition No. 962 of 2020 is not on board, however, being a connected matter, the same is taken on board on an application as moved on behalf of the petitioner.

2. The substantive prayer as made in the petitions is a challenge to the Constitutional validity of the provisions of Section 17(5)(c) of the Central Goods and Services Tax Act, 2017 (for short “CGST Act”) and Section 17(5)(c) of the Maharashtra Goods and Services Tax Act, 2017

(for short “**MGST Act**”), as noted by the Coordinate Bench of this Court in its order dated 25 April 2022. Similar issue is pending consideration of the Supreme Court as informed at the Bar.

3. Considering the complexion of the present proceedings, we agree with Mr. Rastogi, learned Counsel for the petitioner that the present petition can be permitted to be withdrawn with liberty to the petitioner to raise all contentions at the appropriate time and before the appropriate forum.

4. We also keep open all contentions of the petitioner to make appropriate application before the concerned authority in regard to the availment of the input credits. If such application is made, the same be decided in accordance with law.

5. All contentions of the parties are expressly kept open.

6. At this stage Mr. Rastogi also states that the petitioner has filed an Interim Application No. 82623 of 2022 before the Supreme Court intending to raise the present issues before the Supreme Court.

7. Disposed of as withdrawn, with liberty. No costs.

[JITENDRA JAIN, J.]

[G.S. KULKARNI, J.]