IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

224 **CWP-21352-2019 (O&M)**

Date of decision:- 27.02.2023

SMALL SCALE ICE CREAM MANUFACTURING ASSOCIATION (INDIA) AND ANOTHER

.... Petitioners

VS

UNION OF INDIA AND ANOTHER

...Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Devanshu Aggarwal, Advocate for the petitioners.

Mr. Sunish Bindlish, Senior standing counsel with
Mr. Sagar Ratusaria, Advocate
Mr. Prashant Rana, Advocate
Ms. Sidhi Bansal, Advocate for the respondents.

Ritu Bahri, J. (Oral)

In the present writ petition, petitioners are seeking quashing of notification No.8/2017 Central Tax dated 27.06.2017 (Annexure P-1), whereby on the recommendation of the GST Council, Ice Cream and other edible Ice, whether or not containing Cocoa, has been excluded from the purview of the composition levy of tax under Section 10 of the GST Act, 2017.

Learned counsel for the respondents has filed written statement along with Annexure R-1 and R-2, which are taken on record.

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2023.02.28 15:10
I attest to the accuracy and
integrity of this order/judgment

In the reply, respondents have stated that similar issue had come up before the Delhi High Court and on the directions of the Court, the GST council has re-considered this issue and as per the minutes of the Book, Annexure R-2, the GST council has approved the continuation of exclusion of ice cream from composition levy. Since this decision has been taken now by the GST council on 28.05.2021, no cause of action survives to challenge the notification, Annexure P-1 as the GST council has already re-examined this issue.

Disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

27.02.2023
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Whether speaking/reasoned : Yes/No
Whether reportable **: Yes/No**

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2023.02.28 15:10
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