

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

1. CWP-25778-2019

Eastman InternationalPetitioner

vs.

Union of India and anr. ...Respondent

2. CWP-34183-2019

Garg AcrylicsPetitioner

vs.

Union of India and anr. ...Respondent

3. CWP-374-2020

Madhav Alloys LtdPetitioner

vs.

Union of India and anr. ...Respondent

Date of decision:- 02.08.2023

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

Present: Mr. Deepak Gupta, Advocate
for the petitioner (s)

Mr. Tejinder K. Joshi, Sr. Standing counsel
for the respondent (s).

Ritu Bahri, J.

1. This order shall dispose of the above three petitions as learned counsel
for the parties are ad idem that the issue involved in the above writ petitions are
identical. However, the facts are being taken from CWP No. 25778-2019.

2. On 12.01.2021, this Court passed the following order:

“Learned counsel for the petitioner(s) has brought to the notice of the Court that the petitioner has challenged item (EEC) of Rule 2(1)(d)(i) of the Service Tax Rules, 1994 inserted by Notification No.16/2017-ST dated 13.04.2017 and Explanation 'V' of Notification No.30/2012-Service Tax dated 20th June, 2012 inserted by Notification No.15/2017-ST dated 13.04.2017 as ultra vires the Constitution of India as well Chapter 'V' of Finance Act, 1994, which stands already struck down by the Gujarat High Court in 'M/s Mohit Minerals Pvt. Ltd. vs. Union of India and another', decided on 23.1.2020, which on challenge before the Supreme Court, notice has been issued but no stay has been granted in Special Leave to Appeal No.13958 of 2020, titled 'Union of India and another vs. M/s Mohit Minerals Pvt. Ltd.'

List on 26.04.2021.”

3. Today, learned counsel for the petitioner has referred to the judgment of Bombay High Court in a case of ***Skoda Auto Volkswagen India Pvt. Ltd. Vs. Union of India and ors., passed in CWP No. 3255-2022, decided on 16.11.2022*** whereby the petition was disposed of giving a liberty to the respondents to challenge this order before the Apex Court and they were also given liberty to take such steps as they may be advised, keeping in view the judgment of Gujarat High Court in ***Sal Steel Ltd vs. Union of India, 2020 (37) GST (3) Guj.***

4. Learned counsel for the respondent states that against the judgment of Bombay High Court, SLP No. 2512/2023 has already been filed and the same is pending consideration. This appeal was ordered to be tagged with SLP (C) ... D. Nos. 27023/2020 and 27027-2020.

5. Keeping in view the fact that the case of the petitioner (s) is squarely covered by the *Skoda Auto Volkswagen India Pvt. Ltd's case (supra)*, therefore, the writ petitions are allowed in the same terms.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

02.08.2023
G Arora

<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No