IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 1143 of 2021

M/s B D Enterprises, a Proprietorship Concern, Having its Officer at Sarveshwari Bhawan, Kathalmore Chowk, Lalgutwa, Ranchi, through its Proprietor Uma Shankar Singh. ... ... Petitioner

Versus

1. Union of India through the Secretary, Ministry of Finance, Department of Revenue, New Delhi
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, New Delhi.
3. The Deputy Commissioner, Ranchi South Division, Central goods and Services Tax & Central Excise, Ranchi.
4. The Assistance Commissioner, Central Goods and Services Tax & Central Excise, Range-VII, Ranchi.
5. The Superintendent of Central Tax, GST Range-VII, Ranchi.

… … ... Respondents

with

W.P. (T) No. 2570 of 2020

M/s TRIMURTHY SALES CORPORATION, a registered Partnership Firm, having its office at 3rd Floor, Madhukunj, Q Road, Bistupur, P.O & P.S.-Bistupur, District- East Singhbhum, (Jharkhand), 831001, through its partner Sanjay Kumar, aged about 54 years, son of Rajeshwar Prasad Sinha, resident of Road No.1, Quarter No. 04, Block No. 09, Bagbera Housing Colony, P.O. & P.S. Tatanagar, Jamshedpur, District- East Singhbhum-831001.

... ... Petitioner

Versus

1. Union of India, through the Secretary. Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi 110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi- 110001.
3. The Commissioner of Central Goods and Services Tax & Central Excise, Jamshedpur having its office at Central Excise Building, 1st Floor, Outer Circle Road, Bistupur, P.O. and P.S. Bistupur, Jamshedpur, District East Singhbhum- 831001.
4. Assistant Commissioner of Central Goods and Services Tax & Central Excise, Jamshedpur having its office at Central Excise Building, 1st Floor, Outer Circle Road, Bistupur, P.O. and P.S. Bistupur, Jamshedpur, District East Singhbhum-831001.
5. Superintendent of Central Goods and Service Tax & Central Excise, Bistupur North/South Range, having its office at Room No. 434, 3rd Floor, Outer Circle Road, Bistupur, P.O. and P.S. Bistupur, Jamshedpur, District East Singhbhum-831001. ... Respondents

with

W.P. (T) No. 2582 of 2020

SHRI KUMARAN CONSTRUCTION CO., a proprietorship Firm, having its office at A/17, Classic Apartment, New Baradwari, Sakchi, Jamshedpur, P.O. and P.S. Sakchi, District- East Singhbhum, (Jharkhand), 831001, through its proprietor Kasthuri Rajalingam, aged about 50 years, Wife of Late K. Rajalingam, Resident of A/17, Classic

Apartment, Second Floor, New Baradwari, Sakchi, Jamshedpur, District- East Singhbhum-831001. ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi- 110001.
3. The Commissioner of Central Goods and Services Tax & Central Excise, Jamshedpur having its office at Central Excise Building, 1st Floor, Outer Circle Road, Bistupur, P.O. and P.S. Bistupur, Jamshedpur, District East Singhbhum-831001.
4. Assistant Commissioner of Central Goods and Services Tax & Central Excise, Jamshedpur having its office at Central Excise Building, 1st Floor, Outer Circle Road, Bistupur, P.O. and P.S. Bistupur, Jamshedpur, District East Singhbhum-831001.
5. Superintendent of Central Goods and Service Tax & Central Excise, Sakshi North Range, having its office at Room No. 437, 3rd Floor, Outer Circle Road, Bistupur, P.O. and P.S. Bistupur, Jamshedpur, District East Singhbhum-831001. ... Respondents

with

W.P. (T) No. 2625 of 2020

M/s SWASTIK ENTERPRISES, a registered Partnership Firm, having its office at Shop No. 3 and 4, plot No. 4756, Khata No. 320, Narsanda, Chaibasa, P.O. & P.S. Chaibasa, District- West Singhbhum, 833201, through its partner Babita Devi, aged about 38 years, Wife of Devesh Ram Prajapati, Resident of Flat No. 1456, Strawberry, Sahara Garden City, Adityapur, P.O. and P.S.-Adityapur, District-Saraikela- Kharsawan. ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi 110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi- 110001.
3. The Commissioner of Central Goods and Services Tax & Central Excise, Jamshedpur having its office at Central Excise Building, 1st Floor, Outer Circle Road, P.O. and P.S. Bistupur, Jamshedpur, District East Singhbhum- 831001.
4. Assistant Commissioner of Central Goods and Services Tax & Central Excise, Jamshedpur having its office at Central Excise Building, 1st Floor, Outer Circle Road, Bistupur, P.O. and P.S. Bistupur, Jamshedpur, District East Singhbhum-831001.
5. Superintendent of Central Goods and Service Tax & Central Excise, Chaibasa City Range, Having its office at Chaibasa, P.O. and P.S. Chaibasa, District West Singhbhum-833201. ... Respondents

with

W.P. (T) No. 3403 of 2020

M/s SRI RAM CONSTRUCTION, a Proprietorship concern, having its office at 2nd Floor, Ganpati Complex, Opposite Sidhu Kanhu Park, Ranchi College Road, P.O Ranchi University & P.S. Gonda, District Ranchi, (Jharkhand), PIN 834008, through its proprietor Sanjay

Kumar, aged about 50 years, son of Late Bashishtha Narayan Rai, Resident of Sita Kunj Apartment, Karamtoli, P.O. Ranchi College & P.S. Lalpur, District- Ranchi, (Jharkhand), PIN 834001. ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi- 110001.
3. The Commissioner, Ranchi South Division, Central Goods and Services Tax & Central Excise, having its office at Midtown Chamber, 1, Club Road, Main Road, Ranchi, P.O. G.P.O, P.S. Chutia, District Ranchi, PIN 834001.
4. The Deputy Commissioner, Ranchi South Division, Central Goods and Services Tax & Central Excise, having its office at 2nd/3rd Floor, Midtown Chamber, 1, Club Road, Main Road, Ranchi, P.O. G.P.O., P.S. Chutia, District Ranchi, PIN 834001.
5. Superintendent of Central Goods and Services Tax & Central Excise, Range-I, Ranchi South Division, having its office at 2nd floor, Midtown Chamber, 1, Club road, Ranchi P. O. G. P. O. and P. S. Chutia, District Ranchi, Pin 834001. … ... Respondents

With

W.P. (T) No. 2816 of 2023

Sumati Gas Service, a Proprietorship Firm, having its office at Ground Floor, Shop No. 133, Tirath Mansion, Near Over Bridge, Main Road, P.O. & P.S. Doranda, District Ranchi, PIN-834001, Jharkhand, through its Proprietor namely, Vikram Singh Negi, aged about 58 years, son of R.R.S. Negi, resident of Flat No. 301, 3rd Floor, Laxmi Tower, near Indira Palace, Hinoo, Ranchi, P.O. and P.S. Doranda, District Ranchi, PIN 834002, Jharkhand. ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi, PIN-110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi, PIN-110001.
3. The Principal Commissioner, Central Goods and Services Tax and Central Excise, Ranchi, 5A, Mahatma Gandhi Road, Main Road, Ranchi, P.O. G.P.O., P.S. Chutia, District Ranchi, PIN- 834001.
4. The Superintendent, Central Goods and Services Tax and Central Excise, Range-VI, having its office at 3rd Floor, Midtown Chamber, Club Road, Ranchi, P.O. & P.S. Kotwali, District Ranchi, PIN-834001 (Jharkhand). … … ... Respondents

with

W.P. (T) No. 744 of 2021

M/s Jupiter Trading Company, a Proprietorship Concern, having its office at Laxmi Vihar, Chattisi, P.O. and P.S. Deoghar, District - Deoghar (Jharkhand) 814112, through its proprietor Bimal Kumar Agrawal, aged about 55 years, son of Mohan Lal Agarwal, resident of

Hardik Sadan Chhattisi, Baijnathpur, Laxmi Vihar Colony, P.O. and P.S. Deoghar, District - Deoghar (Jharkhand) 814112 ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi 110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi-110001.
3. Superintendent of Central Goods and Services Tax & Central Excise, Range Deoghar, having its office at Deoghar Palace, 2nd Floor, V.I.P. Chowk, Court Road, P.O. and P.S. Deoghar, District Deoghar(Jharkhand) 814112. … ... Respondents

with

W.P. (T) No. 746 **of 2021**

M/S. FINOLEX CABLES LTD., a Company incorporated under the provisions of the erstwhile Companies Act, 1956, having its office at Kamla Niwas, Birla Maidan, Metro Gali, Ratu Road, Ranchi, P.O. G.P.O., P.S. Sukhdeo Nagar, District- Ranchi, Jharkhand, through its Authorised Signatory Shri Siddharth Kumar Gupta, son of Late Ashok Prasad Gupta, aged about 36 years, resident of House No. 313, Munshi Mohalla, Gurudwara Road, Mango, P.O. & P.S. Mango, Town-Jamshedpur, District- Singhbhum (East), Jharkhand. ... Petitioner

Versus

4. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi 110001.
5. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi-110001.
6. The Commissioner of Central Goods and Services Tax & Central Excise, Ranchi, having its office at Central Revenue Building, 5-A, Mahatma Gandhi Road, Ranchi, P.O. G.P.O, P.S. Chutia, District Ranchi, Jharkhand.
7. Superintendent of Central Goods and Services Tax & Central Excise, Range-II, Ranchi, North Division, having its office at Central Revenue Building, 5-A, Mahatma Gandhi Road, Ranchi, P.O. G.P.O, P.S. Chutia, District Ranchi, Jharkhand. … ... Respondents

with

W.P. (T) No. 1030 of 2021

Mrs. Madhuri Yadav aged about 51 years, D/o Late Ram Bharat Singh R/o 401/B1, 401/B2, Maa Ram Pyari Ortho Center, Yadav Bhawan, Karamtoli, Ranchi-834008. ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi 110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi-110001.
3. The Commissioner, Ranchi South Division, Central Goods and Services Tax & Central Excise, having its office at Midtown Chamber, 1, Club Road, Main Road, Ranchi, P.O. G.P.O, P.S. Chutia, District Ranchi, PIN 834001.

4. The Deputy Commissioner, Ranchi South Division, Central Goods and Services Tax & Central Excise, having its office at 2nd/3rd Floor, Midtown chamber, 1, Club Road, Main road, Ranchi, P.O. G.P.O., P.S. Chutia, District Ranchi, PIN 834001. ... Respondents

with

W.P. (T) No. 1100 of 2021

M/s CHOCOLATE HOTELS PVT. LTD., a Company incorporated under the provisions of the erstwhile Companies Act, 1956, having its office at Anand Gram Lane-4, North Morabadi, Ranchi, P.O. & P.S. Bariatu, District- Ranchi, Jharkhand, through its Authorised Signatory Shri Tuhin Mukherjee, son of Sri Tushar Mukherjee, aged about 46 years, resident of Park Prime, Morabadi, P.O. & P.S. Bariatu, Town & District- Ranchi, Jharkhand. ... ... Petitioner

Versus

8. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi 110001.

9. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi-110001.

10. The Commissioner of Central Goods and Services Tax & Central Excise, Ranchi, having its office at Central Revenue Building, 5-A, Mahatma Gandhi Road, Ranchi, P.O. G.P.O, P.S. Chutia, District Ranchi, Jharkhand.

11. Superintendent of Central Goods and Services Tax & Central Excise, Range-II, Ranchi, North Division, having its office at Central Revenue Building, 5-A, Mahatma Gandhi Road, Ranchi, P.O. G.P.O, P.S. Chutia, District Ranchi, Jharkhand. … ... Respondents

with

W.P. (T) No. 1657 of 2021

Vishal Sponge Pvt. Ltd., a Company within the meaning of Companies Act, 1956, having its registered office at Village Borobing, Barkipona, Chittarpur, P.O.-Chhotaki Pona, P.S. Ramgarh, District- Ramgarh (Jharkhand) Pin- 825101, through its Director, namely, Mukesh Kumar Agarwal, Aged about 46 years, son of Mahabir Prasad Agarwal, resident of Gola Road, Chhati Bazar, Ramgah Cantt, P.O. & P.S. Ramgarh, District- Ramgarh (Jharkhand), Pin, 829122. through its Director Mukesh Kumar Agarwal ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S.-North Block, New Delhi-110001.

2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S.- North Block, New Delhi-110001.

3. Assistant Commissioner of Central Goods and Services Tax & Central Excise, Ramgarh Division, having its office at Trinity Commercial, N.H.- 33 (Old), Marar, P.O. & P.S. Ramgarh, District - Ramgarh (Jharkhand), PIN-829117.

4. Superintendent of Central Goods and Services Tax & Central Excise, Ramgarh Range, having its office at 3rd Floor, Trinity

Commercial, N.H. 33 (Old) Marar, P.O. & P.S. Ramgarh, District - Ramgarh (Jharkhand), PIN-829117. … ... Respondents

with

W.P. (T) No. 1381 of 2024

M/S SECURITY SOLUTIONS, having its office at Sahoo Complex, Chhat Talab, Vikash Nagar, Bank More, Dhanbad, through its Proprietor Shri Bharat Narula, son of Shri Yogendra Nath Narula, aged about 46 years, resident of 3 C, Chiragora, Near Jack Jill School, Dhanbad, Nirs-cum-Chirkunda, P.O. & P.S. Nirsa, District-Dhanbad, Jharkhand. ... ... Petitioner

Versus

1. UNION OF INDIA, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi - 110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi- 110001.
3. The Commissioner of Central Goods and Services Tax & Central Excise, Ranchi, having its office at Central Revenue Building, 5-A, Mahatama Gandhi Road, Ranchi, P.O. G.P.O., P.S. Chutia, District- Ranchi, Jharkhand.
4. Superintendent of Central Goods and Service Tax & Central Excise, Bank More Range, South Division, having its office at 9th Floor, Ozone Centre, Ashok Nagar, Bank More, Dhanbad, P.O. & P.S. Bank More, District- Dhanbad, Jharkhand ... Respondents

with

W.P. (T) No. 2111 of 2021

M/s Southern Trading & Industrial Corporation, a proprietorship firm, having its office at 21, Road No. 12, Jawahar Nagar Mango, P.O. - Azadnagar & P.S. Mango, District - East Singhbhum (Jharkhand), PIN - 832110, through its proprietor Chilka Pradeep Kumar Naidu, aged about 66 years, son of Shri C. Surya Kantam, resident of Upper Duplex-14, 8th Phase, Adarshnagar, Near Ashiana Garden, P.O. & P.S. Sonari, Jamshedpur, District - East Singhbhum (Jharkhand), PIN - 831011 ... ... Petitioner

Versus

1. The State of Jharkhand, through the Secretary, Department of Commercial Taxes, District - Ranchi (Jharkhand), PIN 834004.
2. Deputy Commissioner of State Tax, Jamshedpur Circle, having its office at State Tax Department, Sales Tax Office, Old Court Campus, District East-Singhbhum (Jharkhand), PIN 831001.

… … ... Respondents

with

W.P. (T) No. 3407 of 2021

M/s Sudha Business Enterprises Pvt. Ltd., a company registered under the Companies Act, 2013, having its registered office at c/o Sudha Motors, Hehal, Ratu Road, P.O. Hehal, P.S. Pandra O.P., District Ranchi (Jharkhand), PIN - 834005, through its Director Rahul Kumar Singh, aged about 42 years, son of Sunil Kumar Singh, resident of Sudha Niketan, Shivajee Park, Near Hehal, P.O. Hehal, P.S. Pandra O.P., District - Ranchi (Jharkhand), PIN-834005.

... ... Petitioner

Versus

1. The State of Jharkhand, through the Secretary, Department of Commercial Taxes, having its office at Project Building, Ranchi (Jharkhand), PIN 834004.
2. Deputy Commissioner of State Tax, Special Circle, Ranchi, Ranchi-834001. … … ... Respondents

with

W.P. (T) No. 3832 of 2021

M/s Gardenia Telecom Private Limited, a private limited company registered under the Companies Act, 2013, having its office at 2nd Floor, Gardenia Telecom, Anandmani Building, Vishnu Talkies Lane, Main Road, P.O. - G.P.O. & P.S. - Kotwali, District Ranchi (Jharkhand), PIN - 834001, through its Director Anil Kumar Poddar, aged about 54 years, son of Mali Devi Poddar, resident of 1378, Bara Lal Street By Lane, Upper Bazar, P.O. G.P.O. and P.S. -Kotwali, District - Ranchi (Jharkhand) 834001. ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, New Delhi 110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, Delhi- 110001.
3. The Deputy Commissioner, Central Goods and Services Tax & Central Excise, Ranchi North Division, having its office 6th Floor, Mahabir Tower, District - Ranchi (Jharkhand), PIN - 834001.
4. The Assistant Commissioner, Central Goods and Services Tax & Central Excise, Ranchi North Division, having its office at 6th Floor, Mahabir Tower, District Ranchi (Jharkhand), PIN - 834001.
5. The Superintendent, Central Goods and Services Tax & Central Excise, Range-III, Ranchi North Division, having its office at 7th Floor, Mahabir Tower, District Ranchi (Jharkhand), PIN - 834001.

… … ... Respondents

with

W.P. (T) No. 4006 of 2021

M/s R. K. HP Gas Agencies, a proprietorship firm, having its office at New Colony, Officers Colony, Tungri, Chaibasa, P.O. & P.S. - Chaibasa, District West Singhbhum (Jharkhand), PIN 833201, through its Proprietor, Vishnu Upadhayay, aged about 38 years, son of Ramesh Kumar Upadhayay, resident of New Colony Tungri, Chaibasa, P.O. & P.S. Chaibasa, District - West Singhbhum (Jharkhand), PIN – 833201. ... ... Petitioner

Versus

1. The State of Jharkhand, through the Secretary, Department of Commercial Taxes, having its office at Project Building, District - Ranchi (Jharkhand), PIN 834004.
2. Deputy Commissioner of State Tax, Chaibasa Circle, having its office at Chaibasa, Singhbhum (Jharkhand), PIN 833201.

… … ... Respondents

with

W.P. (T) No. 4106 of 2021

M/s. SRI SAI KRISHNA CONSTRUCTIONS, a registered partnership firm having its Office at Door no. 18-03-228, Srinivasa Village, Flat No. 201, Yousufguda, Hyderabad 500033, State Telangana, consisting of partners namely (1) Smt. G. Prathima, (2) G. Yashwanth Reddy and

(3) G. Sai Mounica Reddy, duly represented by its Managing Partner and lawful attorney Smt. G. Prathima, aged about 52 years, wife of Gunapati Murali Krishna Reddy, resident of P-132, G-3 Sai Krishna Residency, Kauveri Hills, Road No. 1, P.O. & P.S. Madhapur, District Hyderabad 500033, State Telangana. ... ... Petitioner

Versus

1. Union of India through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes & Customs through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, New Delhi - 110 001.
3. The Deputy Commissioner, Ranchi South Division, Central Goods and Services Tax & Central Excise, having its office at 2nd/3rd Floor, Midtown Chamber, Club Road, District Ranchi - 834 001.
4. The Assistant Commissioner, Central Goods and Service Tax & Central Excise, Range-VII, Ranchi South Division, having its office at 2nd Floor, Midtown Chamber, Milan Palace Bylane, 1-Club Road, District Ranchi - 834 001.
5. The Principal Commissioner, CGST, Central Revenue Building, 5A, Main Road, District Ranchi - 834 001.
6. The Superintendent (Prev.), CGST & C.Ex., Ranchi, Government of India, Office of the Principal Commissioner, CGST, Central Revenue Building, 5A, Main Road, Ranchi, District Ranchi 834 001.

… … ... Respondents

With

W.P. (T) No. 4182 of 2021

M/s Birsa Tractors, a partnership firm, having its office at Plot No. 891, Khata No. 133, Tata Road, Khappersai, Chaibasa, P.O. & P.S. - Chaibasa, District West Singhbhum (Jharkhand), PIN - 833201, through one of its partners, Manish Kumar Ram, aged about 47 years, son of Om Prakash Ram, resident of Near Nimdih School, New Colony Nimdih, Chaibasa, P.O. & P.S. Chaibasa, District West Singhbhum (Jharkhand), PIN 833201. ... ... Petitioner

Versus

1. The State of Jharkhand, through the Secretary, Department of Commercial Taxes, District Ranchi (Jharkhand), PIN 834004.
2. Deputy Commissioner of State Tax, Chaibasa Circle, having its office at Chaibasa, (Jharkhand), PIN 833201…. ... Respondents

with

W.P. (T) No. 4163 of 2021

M/s Jyoti Distributors & Traders, a proprietorship concern, having its office at Nawatoli, Daltonganj, Palamu, P.O. & P.S.- Daltonganj Sadar, District-Daltonganj, PIN 822101, through its proprietor Sneh Behl, aged about 95 years, wife of Rajendar Behl, Resident of JHALDA municipality, ward 05, P.O.-Jhalda, P.S.-Jhalda, District-Puruliya, West Bengal, PIN 723202. ... ... Petitioner

Versus

1. The State of Jharkhand through Principal Secretary-cum-Commissioner, Commercial Taxes Department, Jharkhand, Ranchi.
2. Deputy Commissioner of State Taxes, Palamu Circle, Daltonganj,

3. Assistant Commissioner of State Taxes, Palamu Circle, Daltonganj,
4. State Tax officer, Palamu Circle, Daltonganj, ... Respondents

with

W.P. (T) No. 4306 of 2021

M/s Sun Batteries, a proprietorship concern, having its office at Near Over Bridge, Redma, Daltonganj, P.O & P.S.- Daltonganj Sadar, District-Palamu, PIN 822101, through its proprietor Mohammad Rashid, aged about 47 years, son of Mohammad Hashim, Resident of near Al-Qasim Masjid Nawa Toil, Daltonganj, P.O. & P.S.-Daltonganj Sadar, District- Palamu, Jharkhand. ... ... Petitioner

Versus

1. The State of Jharkhand through Principal Secretary-cum-Commissioner, Commercial Taxes Department, Jharkhand, Ranchi.
2. Deputy Commissioner of State Taxes, Palamu Circle, Daltonganj.
3. Assistant Commissioner of State Taxes, Palamu Circle, Daltonganj.
4. State Tax officer, Palamu Circle, Daltonganj. ... Respondents

with

W.P. (T) No. 4462 of 2021

Sunil Kumar And Co. a proprietorship concern having its place of business at Main Road, P.O. & P.S. Chakradharpur, District-West Singhbhum through its Proprietor Sunil Kumar Agarwal, aged about 58 years,son of Late Kashi Nath Agarwal, resident of Main Road, P.O. & P.S. Chakradharpur, District-West Singhbhum. ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No.46, North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes And Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at Room No.46, North Block, New Delhi-110001.
3. The Deputy Commissioner of State Tax, Chaibasa Circle, P.O. Chaibasa, P.S. Sadar Chaibasa, District- West Singhbhum.

… … ... Respondents

with

W.P. (T) No. 4686 of 2021

M/S. SHREE MARBLE HOUSE, a proprietorship concern, having its place of business at H.B. Road, Near Lalpur Thana, Lalpur, Ranchi, Jharkhand, through its Proprietor namely Mr. Shyam Ballabh Agarwal, son of Late Murari Agarwal, aged about 56 years, resident of Flat No. 2B, Shivangi Apartment, H.B. Road, Lalpur, Ranchi, P.O. Lalpur, P.S. Lalpur, District- Ranchi (Jharkhand). ... ... Petitioner

Versus

1. UNION OF INDIA, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, Nort Block, New Delhi-110001.
3. THE STATE OF JHARKHAND, through the Commissioner, State Goods & Services Tax, having its office at Project Bhawan, Dhurwa, P.O.-Dhurwa, P.S.- Jagannathpur, Town and District- Ranchi.
4. ASSISTANT COMMISSIONER, State Goods & Services Tax, Ranchi East, having her office at Commercial Taxes Building, Near

Court Compound, Kutchery Road, Ranchi, P.O.- G.P.O., P.S.- Kotwali, District- Ranchi, Jharkhand. … ... Respondents

with

W.P. (T) No. 5118 of 2021

M/s Devyani Motor (P) Limited, having its registered office at Plot No. 4013, Near DPS School, Pragati Enclave, VIP By Pass Road, Doranda, Ranchi- 834002 through its director namely Sunil Kumar Singh aged about 56 years, S/o Kailash Prasad Singh R/o Ashoke Kunj, Opposite Road No. 3, Ashoke Nagar, P.O and P,S- Argora, Dist. Ranchi ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, New Delhi 110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, New Delhi-110001.
3. The Commissioner, Ranchi, Central Goods and Services Tax & Central Excise, having its office at Midtown Chamber, 1, Club Road, Main Road, Ranchi, District Ranchi, PIN 834001.
4. The Deputy Commissioner, Ranchi South Division, Central Goods and Services Tax & Central Excise, having its office at 2nd/3rd Floor, Midtown Chamber, 1, Club Road, Main Road, Ranchi, District Ranchi, PIN 834001. … ... Respondents

with

W.P. (T) No. 5633 of 2021

M/s TB Refrigeration and Electricals (P) Limited, having its registered office at G8, Ashadeep Apartment, Jorar, P.O and P.S- Namkum, Dist-Ranchi 834010 through its director namely Nirbhay Kumar, S/o Shri Nirmal Kumar Sunil Kumar Singh aged about 53 years S/o G8, Ashadeep Apartment, Jorar, P.O and P.S- Namkum, Dist-Ranchi 834010 ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, New Delhi- 110001.
3. The Commissioner, Ranchi South Division, Central Goods and Services Tax & Central Excise, having its office at Midtown Chamber, 1, Club Road, Main Road, Ranchi, District Ranchi, PIN 834001.
4. The Deputy Commissioner, Ranchi South Division, Central Goods and Services Tax & Central Excise, having its office at 2nd/3rd Floor, Midtown Chamber, 1, Club Road, Main Road, Ranchi, District Ranchi, PIN 834001. … … ... Respondents

with

W.P. (T) No. 22 of 2022

M/s J. P. Construction, a proprietorship concern, having its office at 35, Nitibagh Colony Patelnagar, Bhuiyadih, Near D.A.V. School, P.O. and P. S. - Agrico, P.S. East Singhbhum, District - East Singhbhum (Jharkhand), PIN - 831009, through its proprietor, Jai Prakash Singh, aged about 58 years, son of Sheo Narayan Singh, resident of House No. 35, Nitibagh Colony, Patelnagar, Bhuiyadih, DAV School, P.O.

and P.S. - Agrico, Town - Jamshedpur, District - East Singhbhum (Jharkhand), PIN - 831 009 ... ... Petitioner

Versus

1. The State of Jharkhand, through the Secretary, Department of Commercial Taxes, having its office at Project Building, Ranchi (Jharkhand), PIN-834004.
2. Commissioner of State Taxes, Jamshedpur Circle, having its office at State Tax Department, Sales Tax Office, Old Court Campus, District East-Singhbhum (Jharkhand), PIN 831001.
3. Deputy Commissioner of State Tax, Jamshedpur Circle, having its office at State Tax Department, Sales Tax Office, Old Court Campus, District East-Singhbhum (Jharkhand), PIN 831001.
4. State Tax Officer, Jamshedpur Circle, having its office at State Tax Department, Sales Tax Office, Old Court Campus District East-Singhbhum (Jharkhand), PIN 831001 … ... Respondents

with

W.P. (T) No. 1440 of 2022

M/s Ravi Shankar Kumar, a proprietorship concern, having its office at 01, Kapsra, Devipur, Deoghar, Jharkhand, 814142 through one of its Propritor, Ravi Shankar Kumar, aged about 42 years, son of Shri Upendra Prasad Singh, resident of House No. 298, Ward No. 04, William Town, Shree Krishnapuri, Near Singh Borewel, P.O. & P.S. Deoghar District-Deoghar, Jharkhand, PIN- 814112.

... ... Petitioner

Versus

1. The State of Jharkhand. Through the Secretary-cum-Commissioner, State Tax Department, having its office at Project Building, District- Ranchi, PIN-834004.

2. The Deputy Commissioner of State Tax, Deoghar Circle, Deoghar. District- Deoghar. … … ... Respondents

with

W.P. (T) No. 1805 of 2022

M/S. SUMITRA ENTERPRISES, a proprietorship concern, having its place of business at B-9, Laxmi Market, Sector IV, Bokaro, Jharkhand, through its Proprietor namely Mr. Niraj Kumar, son of Late Shambhu Nath Sahay, aged about 54 years, resident of Plot No. GF 12, City Center, Sector 4, P.O. & P.S. Sector 4, Bokaro Steel City, District-Bokaro (Jharkhand). ... ... Petitioner

Versus

1. UNION OF INDIA, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, New Delhi-110001.

2. THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, New Delhi-110001.
3. THE STATE OF JHARKHAND, through the Commissioner, State Goods & Services Tax, having its office at Project Bhawan, Dhurwa, Town and District- Ranchi.
4. State Tax Officer, State Goods & Services Tax, Bokaro Circle, Bokaro, Jharkhand … … ... Respondents

with

W.P. (T) No. 2794 of 2022

M/s. Sri Gangotri Industries, a proprietorship concern, having its place of business at C/o Deen Dayal Singh, Manki Dipa, Tatisilwai, Ranchi, Jharkhand, through its Proprietor namely Deen Dayal Singh, son of Laxmi Narayan Singh, aged about 46 years, resident fo Manki Dhipa, Silwai, Ranchi, Tatisilway, P./O. & P.S. Tatisilway, District Ranchi, Jharkhand. ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi- 110001.
3. Superintendent of Central Goods and Services Tax & Central Excise, Range-III, Ranchi having office at 2nd Floor, Midtown Chamber, Milan Palace, Bye Lane, Club Road, Ranchi P. O. G. P. O. and P. S. Chutia, District Ranchi, Jharkhand … ... Respondents

with

W.P. (T) No. 2829 of 2022

Global AC System JSR Private Limited, (A Company registered under the Companies Act), having its office at 502A, Road No. 17, Jawahar Nagar, Mango, Jamshedpur, P.O. Azad Nagar, P.S. Mango, District East Singhbhum (Jharkhand), PIN-832110, through its Director, SK Safikul Islam, aged about 48 years, son of Shaikh Golam Rabbani, resident of 502A, Road No. 17, Jawahar Nagar, Mango, Jamshedpur, P.O. Azad Nagar, P.S. Mango, District East Singhbhum (Jharkhand), PIN-832110 .... Petitioner

Versus

1. The State of Jharkhand, through the Secretary, Department of State Tax, having its office at Jharkhand Mantralaya, (Project Building), P.O.-Dhurwa, P.S.-Jagarnathpur, District - Ranchi (Jharkhand), PIN-834004.

2. Deputy Commissioner of State Tax, Jamshedpur Circle, Jamshedpur, having its office at State Tax Department, Sales Tax Office, Old Court Campus, P.O. & P.S. - Bistupur, District East-Singhbhum (Jharkhand), PIN 831001. … ... Respondents

with

W.P. (T) No. 2835 of 2022

M/s Tridev Engicon Private Limited, a private Limited Company, having its office at 01, Willeams Town, B Deoghar, Deoghar, Jharkhand, 814112 through one of its Director, Ravi Shankar Kumar, aged about 42 years, son of Shri Upendra Prasad Singh, resident of House No. 298, Ward No. 04, William Town, Shree Krishnapuri, Near Singh Borewel, P.O. & P.S. Deoghar District- Deoghar, Jharkhand, PIN-814112. ... ... Petitioner

Versus

1. The State of Jharkhand, Through the Secretary-cum-Commissioner, State Tax Department, having its office at Project Building, Dhurwa, P.O. & P.S. Dhurwa, District- Ranchi, PIN-834004.
2. The Deputy Commissioner of State Tax, Deoghar Circle, Deoghar, P.O. & P.S. Deoghar, District- Deoghar, PIN- 814112.

3. The State Tax Officer, Deoghar Circle, Deoghar, P.O. & P.S. Deoghar, District- Deoghar, PIN-814112. ... Respondents

with

W.P. (T) No. 3141 of 2022

M/s. Shri Sai Super Market, a Proprietorship Firm, having its shop at Chira, Chas, Town Bokaro, P.O. & P.S. Bokaro, District Bokaro, Pin 827013 (Jharkhand), through its Proprietor namely, Shri Sunil Kumar, aged about 33 years, son of Rejendra Kumar Jaiswal, resident of JW-18, Road No. 2, Phase 2, Vastu Vihar, Chira, Chas, Town Bokaro, P.O. & P.S. Bokaro, District Bokaro, PIN 827013 (Jharkhand).

... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi, PIN-110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi, PIN-110001.
3. The Principal Commissioner, Central Goods and Services Tax and Central Excise, Ranchi, 5A, Mahatma Gandhi Road, Main Road, Ranchi, P.O. G.P.O., P.S. Chutia, District Ranchi, PIN- 834001.
4. The Superintendent, Central Goods and Services Tax and Central Excise, Chas, Range-II, having its office at Stadium Road, Sector-IV, Bokaro Steel City, Bokaro, P.O. & P.S. Bokaro, District Bokaro, PIN-827004. … … ... Respondents

with

W.P. (T) No. 3185 of 2022

M/S J/S TRADERS, a proprietorship concern having its registered office at 100, Church Road, P.O. G.P.O, P.S. Lower Bazar, District-Ranchi, Jharkhand-834001 through its proprietor Shafiqur Rahman, S/o Late Shakilur Rahman, aged about 43 years, R/o H. No. 100, Church Road, P.O. G.P.O, P.S. Lower Bazar, District- Ranchi, Jharkhand-834001 ... ... Petitioner

Versus

1. Union of India
2. The Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
3. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi-110001.
4. The Commissioner of Central Goods and Services Tax and Central Excise, Ranchi having its office at Central Revenue Building, 5A, Mahatma Gandhi Main Road, P.O. G.P.O, P.S. Daily Market, District-Ranchi, Jharkhand-834001.
5. Assistant Commissioner of Central Goods and Services Tax and Central Excise, Ranchi having its office at Central Revenue Building, 5A, Mahatma Gandhi Main Road, P.O. G.P.O, P.S. Daily Market, District-Ranchi, Jharkhand- 834001.
6. Deputy Commissioner, Ranchi South Division, Range-IV, CGST & Cx, Ranchi, having its office at Central Revenue Building, 5A,

Mahatma Gandhi Main Road, P.O. G.P.O, P.S. Daily Market, District-Ranchi, Jharkhand-834001 … … ... Respondents

with

W.P. (T) No. 3647 of 2022

Manka Enterprises, a Proprietorship Firm, having its place of business at Girls School Road, Jugsalai, Jamshedpur, P.O. & P.S. Jugsalai, District East Singhbhum, PIN 831006 (Jharkhand), through its Proprietor namely, Ajay Kumar Manka, aged about 42 years, son of Damodar Prasad Manka, resident of Manka Medical Store, Girls School Road, Jugsalai, P.O. & P.S. Jugsalai, District East Singhbhum, PIN 831006, (Jharkhand). ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi, PIN-110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi, PIN-110001.
3. The Principal Commissioner, Central Goods and Services Tax and Central Excise, Ranchi, 5A, Mahatma Gandhi Road, Main Road, Ranchi, P.O. G.P.O., P.S. Chutia, District Ranchi, PIN- 834001.
4. The Superintendent, Central Goods and Services Tax and Central Excise, Jugsalai Range, having its office at 5, E Road Bistupur, Jamshedpur, P.O. & P.S. Bistupur, District Eas Singhbhum, PIN-831001. … … ... Respondents

with

W.P. (T) No. 4571 of 2022

M/s Gupta & Company Developers Pvt. Ltd, a Private Limited Company registered under the provisions of the Companies Act, 1956 and still subsisting in Companies Act, 2013, having its registered address at Main Road, Simaria, P.O & P.S - Simaria, District- Chatra Jharkhand) 825103, through its director/authorized representative, Jay Narayan Kumar, aged about 54 years, son of Nand Lal Sahu resident of 3B2, Madhukar Regency, Shradhanand Road, Upper Bazar, P.O.-G.P.O and P.S. Kotwali, Town Ranchi, District –Ranchi (Jharkhand) PIN - 834001. ... ... Petitioner

Versus

1. The State of Jharkhand, through the Secretary, Department of Commercial Taxes, having its office at Project Building, P.O.-Dhurwa, P.S.-Jagannathpur, District - Ranchi (Jharkhand), PIN-834004.
2. Deputy Commissioner of State Tax, Hazaribagh Circle, having its office at State Tax Department, Sales Tax Office, Old Court Campus, P.O. & P.S. Hazaribagh, District- Hazaribagh (Jharkhand), PIN-825301.
3. State Tax Officer, Hazaribagh Circle, having its office at State Tax Department, Sales Tax Office, Old Court Campus, P.O. & P.S. Hazaribagh, District- Hazaribagh (Jharkhand), PIN 825301

… … ... Respondents

with

W.P. (T) No. 4754 of 2022

M/s. Simplex Infrastructures Limited, (A Company registered under the Companies Act, 1956), having its registered office at 'Simplex House' 27, Shakespeare Sarani, Kolkata, PIN 700017 (West Bengal)

and place of business at 2nd Floor, R.S. Market, Mahavir Chowk, Upper Bazar, P.O. & P.S. Ranchi, District Ranchi, PIN 834001, (Jharkhand) through its Vice President, Sri S.B. Das, aged about 60 years, son of Late R.L. Das, resident of 4/54-Chanditala Lane, P.O. & P.S. Regent Park, District Kolkata. ... ... Petitioner

Versus

1. The State of Jharkhand, through the Secretary, Department of State Tax, having its office at Jharkhand Mantralaya, (Project Building), P.O.-Dhurwa, P.S.-Jagarnathpur, District - Ranchi, PIN-834004, (Jharkhand),
2. Deputy Commissioner of State Tax, Special Circle Ranchi,, having its office at State Tax Department, Sales Tax Office, Court Campus, Kutchery, P.O. G.P.O. & P.S. - Kotwali, District Ranchi, PIN - 831001, (Jharkhand). … ... Respondents

with

W.P. (T) No. 4808 of 2022

M/s Modern Builders through its Proprietor Shabbir Ahmed, aged about 59 years, S/o Zubair Ahmed Jainery House, Ground Floor, Kallu Chowk, Mandai Road, Pugmail, P.O and P.S. Pugmail Dist Hazaribagh-825301. ... ... Petitioner

Versus

1. Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi 110001.
2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi-110001.

3. The Commissioner, Ranchi, Central Goods and Services Tax & Central Excise, having its office at Midtown Chamber, 1, Club Road, Main Road, Ranchi, P.O. G.P.O, P.S. Chutia, District Ranchi, PIN 834001.
4. The Superintendent, Hazaribagh, Central Goods and Services Tax & Central Excise, Range-IV, Income tax Building, Newar Old Bus Stand, NH-33, Rabindra Path, P.O and P.S- Rabindra Path, Dist-Hazaribagh. … … ... Respondents

With

W.P. (T) No. 5337 of 2022

M/s. Kewla Prasad Pandey & Brother's, (A Proprietorship concern), having its office at 216, New Kalimati Road, Deep Bhawan, Hira Singh Bagan, Sakchi, Jamshedpur, P.O. & P.S. Sakchi, District East Singhbhum, PIN-831001, through its Proprietor, namely, Arun Kumar, aged about 43 years, son of Shiv Kumar Singh, House No. G/4, Nirmal Nagar, Hume Pipe, Agrico Jamshedpur, P.O. & P.S. Bhalubasa, District West Singhbhum, PIN-831009 (Jharkhand).

... ... Petitioner

Versus

1. The State of Jharkhand, through the Secretary, Department of State Tax, having its office at Jharkhand Mantralaya, (Project Building), P.O.-Dhurwa, P.S.-Jagarnathpur, District - Ranchi (Jharkhand), PIN-834004.
2. Deputy Commissioner of State Tax, Jamshedpur Circle, Jamshedpur, having its office at State Tax Department, Sales Tax

Office, Old Court Campus, P.O. & P.S. - Bistupur, District East-Singhbhum (Jharkhand), PIN 831001.
3. State Tax Officer, Jamshedpur Circle, Jamshedpur, having its office at State Tax Department, Sales Tax Office, Old Court Campus, P.O. & P.S. Bistupur, District East-Singhbhum (Jharkhand), PIN 831001. … … ... Respondents

With

W.P. (T) No. 6292 of 2022

M/s Arvind Telecom (Legal Name- Arvind Kumar Singh), a proprietorship concern, having its office at Shop No.- 142, Patratu, Gandhi Nagar, Ramgarh, Jharkhand, 829119 through its Proprietor, Arvind Kumar Singh, aged about 38 years, son of Shri Shivnath Singh, resident of Main Road Sah Colony, near Patratu Thana, Patratu Thermal Power Station, P.O. & P.S. Patratu District-Ramgarh, Jharkhand, PIN-829119. ... ... Petitioner

Versus

1. The State of Jharkhand. Through the Secretary, Commercial Taxes Department, Government of Jharkhand, having its office at Project Building, Dhurwa, P.O. Dhurwa, P.S. Jagannathpur, District-Ranchi, PIN-834004.
2. The Commissioner, Commercial Taxes Department, Government of Jharkhand, having its office at Utpad Bhawan, Kanke Road, P.O. & P.S. Kanke, District Ranchi, PIN-83001.
3. The Deputy Commissioner of State Tax, Ramgarh Circle, Ramgarh, P.O. & P.S. Ramgarh, District - Ramgarh, PIN 829122.
4. The State Tax Officer, Ramgarh Circle, Ramgarh, P.O. & P.S. Ramgarh, District - Ramgarh, PIN - 829122. ... Respondents

with

W.P.(T) No. 746 of 2021

M/S. FINOLEX CABLES LTD., a Company incorporated under the provisions of the erstwhile Companies Act, 1956, having its office at Kamla Niwas, Birla Maidan, Metro Gali, Ratu Road, Ranchi, P.O. G.P.O., P.S. Sukhdeo Nagar, District- Ranchi, Jharkhand, through its Authorised Signatory Shri Siddharth Kumar Gupta, son of Late Ashok Prasad Gupta, aged about 36 years, resident of House No. 313, Munshi Mohalla, Gurudwara Road, Mango, P.O. & P.S. Mango, Town-Jamshedpur, District- Singhbhum (East), Jharkhand. ...**Petitioner**

Versus

1.UNION OF INDIA, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi – 110001.

2.The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi-110001.

3.The Commissioner of Central Goods and Services Tax & Central Excise, Ranchi, having its office at Central Revenue Building, 5-A, Mahatama Gandhi Road, Ranchi, P.O. G.P.O., P.S. Chutia, District-Ranchi, Jharkhand.

4.Superintendent of Central Goods and Service Tax & Central Excise, Ranchi, having its office at Central Revenue Building, 5-A, Mahatama Gandhi Road, Ranchi, P.O. G.P.O., P.S. Chutia, District- Ranchi, Jharkhand. ....**Respondents**

With

W.P.(T) No. 1657 of 2021 Vishal Sponge Pvt. Ltd., a Company within the meaning of Companies Act, 1956, having its registered office at Village Borobing, Barkipona, Chittarpur, P.O.- Chhotaki Pona, P.S. Ramgarh, District – Ramgarh (Jharkhand), PIN-825101, through its Director, namely, Mukesh Kumar Agarwal, aged about 46 years, son of Mahabir Prasad Agarwal, resident of Gola Road, Chhati Bazar, Ramgarh Cantt, P.O. & P.S. Ramgarh, District Ramgarh (Jharkhand), PIN – 829122. ……**Petitioner**

Versus

1.Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S.-North Block, New Delhi-110001.

2. The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S.- North Block, New Delhi-110001.

3. Assistant Commissioner of Central Goods and Services Tax & Central Excise, Ramgarh Division, having its office at Trinity Commercial, N.H.- 33 (Old), Marar, P.O. & P.S. Ramgarh, District – Ramgarh (Jharkhand), PIN – 829117.

4. Superintendent of Central Goods and Services Tax & Central Excise, Ramgarh Range, having its office at 3rd Floor, Trinity Commercial, N.H. 33 (Old) Marar, P.O. & P.S. Ramgarh, District – Ramgarh (Jharkhand), PIN-829117. ...**Respondents**

With

W.P.(T) No. 2816 of 2023

Sumati Gas Service, a Proprietorship Firm, having its office at Ground Floor, Shop No. 133, Tirath Mansion, Near Over Bridge, Main Road, P.O. & P.S. Doranda, District Ranchi, PIN-834001, Jharkhand, through its Proprietor namely, Vikram Singh Negi, aged about 58 years, son of R.R.S. Negi, resident of Flat No. 301, 3rd Floor, Laxmi Tower, near Indira Palace, Hinoo, Ranchi, P.O. & P.S. Doranda, District Ranchi, PIN-834002, Jharkhand. ……**Petitioner**

Versus

1.Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi, PIN-110001.

2.The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, New Delhi, PIN-110001.

3.The Principal Commissioner, Central Goods and Services Tax and Central Excise, Ranchi, 5A, Mahatma Gandhi Road, Main Road, Ranchi, P.O. G.P.O., P.S. Chutia, District Ranchi, PIN- 834001.
4.The Superintendent, Central Goods and Services Tax and Central Excise, Range-VI, having its office at 3rd Floor, Midtown Chamber, Club Road, Ranchi, P.O. & P.S. Kotwali, District Ranchi, PIN-834001 (Jharkhand). ……**Respondents**

With

W.P.(T) No. 1819 of 2022

Ganesh Prasad, Son of Bajanath Prasad, aged about 46 years, Resident of Village Guriya, P.O. & P.S. Pratappur, District Chatra, Jharkhand-825404. ...**Petitioner**

Versus

1.Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. & P.S. North Block, New Delhi- 110001.
2.The Central Board of Indirect Taxes and Customs, Through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. & P.S. North Block, New Delhi-110001.
3.The Commissioner, Hazaribagh, Jharkhand Goods and Services Tax, having its office at H/o Smt. Laxmi Devi, Arya Nagar, near Muffassil Thana, NH-31, P.O. & P.S. Hazaribagh, District Hazaribagh-825301.
4.State Tax Officer, Hazaribagh, having its office at Ranchi Jamshedpur Road, Nawabganj, P.O. & P.S. Nawabganj, District Hazaribagh-825301. ..**Respondents**

With

W.P.(T) No. 4373 of 2020

M/s Raj Sanitary and Tiles through its proprietor Ashish Kumar Barnwal, Aged about 45 years, Son of Shiv Narayan Barnwal, Resident of H.No. 41, B L C Road, Ward No 18, D.A.V School, Castair town, P.O. & P.S. Deoghar Town, District- Deoghar.
...**Petitioner**

Versus

1.Union of India through its Secretary, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S. North Block, District New Delhi.
2.Secretary, Ministry of Law and Justice, Government of India, having its office at Shastri Bhawan, P.O., P.S. and District New Delhi
3.Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, District New Delhi
4.Commissioner, Central Goods and Service Tax and Central Excise, Ranchi, having its office at Main Road, P.O. GPO, P.S. Lower Bazar, District Ranchi

5.Superintendent, Central Goods and Service Tax and Central Excise, Range Deoghar, having its office at P.O. and P.S. Deoghar Town, District Deoghar. ...**Respondents**

With
W.P.(T) No. 1735 of 2021

M/s Commercial Motors, a partnership firm, having its office at CCL Warehouse No. 1, Lalbaba Tube Complex, Foundry Road, Burmamines (Beside Jamshedpur Traffic Training School), Jamshedpur, P.O. & P.S. Burmamines, District East Singhbhum (Jharkhand), PIN 831011, through its partner, namely, Indrajeet Mallick, aged about 28 years, s/o Late Dipendra Nath Mallick, resident of 'Guru Nivas', 536, J Road, Sonari West Layout, P.O. &P.S. Sonari, Jamshedpur, District East Singhbhum (Jharkhand), PIN-831011.

…**Petitioner**

Versus

1.Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, District New Delhi, PIN – 110001.
2.The Central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S, North Block, District New Delhi, PIN-110001.
3.Superintendent of Central Goods and Services Tax & Central Excise, Burma Mines Range, Jamshedpur having its office at 1st Floor, TELCO Co-operative Bank, Telco, Jamshedpur, P.O. & P.S. Telco, District East-Singhbhum (Jharkhand), PIN 831004.

……**Respondents**

With
W.P.(T) No. 429 of 2023

M/s. Mohammad Shadab Alam, A proprietorship concern, having its place of business at C/o Gumla Aluminium & Glasses, Ibrahim Complex, Thana Road, Ustad Muhalla, Gumla, Jharkhand, through its Proprietor namely Mohammad Shadab Alam, son of Mohammad Masihuddin, aged about 38 years, resident of Ibrahim Complex, Thana Road, Ustad Muhalla, P.O. & P.S. Gumla, District- Gumla, Jharkhand. ….**Petitioner**

Versus

1.UNION OF INDIA, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi 110001.
2.THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S. North Block, New Delhi-110001.

3. THE JOINT COMMISSIONER (APPEALS), CGST & CX, having its Office at 2nd & 3rd Floor, Grand Emerald, Ashok Nagar, Kadru, PO-Doranda, PS-Argora, Town & District- Ranchi – 834002.
4. THE SUPERINTENDENT, CGST & C.Ex., Gumla Range, 1st Floor, Palkot Road, Pugu Behera Toly, Near Bank of India, Pugu Branch, P.O. & P.S.- Gumla, District- Gumla, Jharkhand.

….**Respondents**

With

W.P.(T) No. 453 of 2022

M/s JM Spares, a proprietorship Firm, having its office at J. M. Tower, Sahjanand Nagar, DBN Singh Kendra, Dhanbad, P.O. & P.S. Dhanbad, District Dhanbad, through its proprietor Jitendra Narayan Singh, aged about 62 years, Son of Late Bamb Bahadur Singh, Resident of J. M. Tower, Sahjanand Nagar, DBN Singh Kendra, Dhanbad, P.O. & P.S. Dhanbad, District Dhanbad.

...**Petitioner**

Versus

1.Union of India, through the Secretary, Ministry of Finance, Department of Revenue, having its office at Room No. 46, North Block, P.O. and P.S. North Block, New Delhi 110001.
2.The central Board of Indirect Taxes and Customs, through its Chairman, Ministry of Finance, Department of Revenue, having its office at North Block, P.O. and P.S. North Block, New Delhi-110001;
3.The Commissioner of Central Goods and Services Tax & Central Excise, Dhanbad having its office at Central Excise Building, Urban Circle, Dhanbad, P.O. and P.S. Dhanbad, District Dhanbad.
4.Assistant Commissioner of Central Goods and Services Tax & Central Excise, Jamshedpur having its office at Central Excise Building, Urban Circle, Dhanbad, P.O. and P.S. Dhanbad, District Dhanbad.
5.Deputy Commissioner of Central Goods and Services Tax & Central Excise, Urban Circle, Dhanbad, having its office at Central Excise Building, Urban Circle, Dhanbad, P.O. and P.S. Dhanbad, District Dhanbad. **...Respondents**

with

W.P. (T) No. 4217 of 2021

M/s Jyoti Distributors & Traders, a proprietorship concern, having its office at Nawatoli, Daltonganj, Palamu, P.O. & P.S.- Daltonganj Sadar, District-Daltonganj, PIN 822101, through its proprietor Sneh Behl, aged about 95 years, wife of Rajendar Behl, Resident of JHALDA municipality, ward 05, P.O.-Jhalda, P.S.-Jhalda, District-Puruliya, West Bengal, PIN 723202. ... ... Petitioner

Versus

1. The State of Jharkhand through Principal Secretary-cum-Commissioner, Commercial Taxes Department, Jharkhand, Ranchi.
2. Deputy Commissioner of State Taxes, Palamu Circle, Daltonganj,

3. Assistant Commissioner of State Taxes, Palamu Circle, Daltonganj,
4. State Tax officer, Palamu Circle, Daltonganj, ... Respondents

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CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE SUJIT NARAYAN PRASAD

For the Petitioner :M/s. Sumeet Gadodia, Ranjit Kushwaha, Ankit Kumar, Smita Sinha, Amrita Sinha, Madhavi Nikunj Horo, Vaibhav Vishal, Rajesh Kumar, Manindra Kr. Sinha, amit Kumar, Salona Mittal, Sidhi Jalan, Shubham Choudhary, Gaurav Kaushalesh, Rishav Raj, Mr. Parth Jalan, Shivani Jhaluka, Vishnu Deo Bhagat, Aditya Mohan Khandelwal, Mr. Rahul Lamba, Mr. Parth Jalan, Shubham Gurung, Mr. S.L. Agarwal, Ms. Ayushi, Advocates

For the Respondents : Mr. Anil Kumar, ASGI Mr. P.A.S. Pati, Sr. S.C. (CGST) Mr. Amit Kumar, Sr. S.C. (CGST), Anurag Vijay, Jr. S.C. Mr. Pratyush Kumar, CGC Mr. Prabhat Kumar Sinha, CGC Mr. Sachin Kumar, AAG-II, Mr. Aditya Kumar A.C. to Sr. S.C. I, Mr. Rakesh Ranjan, A.C. to G.A.-I Mr. Rahul Saboo, G.P.-II Mr. Gaurang Jajodia, A.C. to G.P.-II Mr. Laxman Kumar, CGC Mr. Saurabh Mahto, A.C. to G.P.-I Mr. Kishore Kr. Singh, S.C.-V Mr. Krishna Prajapati, A.C. to S.C.-V.

15/Dated: 11.07.2024

Heard the learned counsel for the parties.

2. The petitioners in these writ applications are seeking to issue a direction and declare section 16 (4) of the Central Goods and Services Act, 2017 (Annexure-5) as ultra vires in as much as it seeks to impose time limit for the availment of Input Tax credit being violative of Article 14, Article 19(1)(g) and Article 300 A of the *Constitution of India* and further seeks a direction to declare the amendment carried under Rule 61 (5) of the Central Goods and Services Act, 2017 inserted vide Clause 4(a) of Notification No. 49 of 2019 dated 9th October, 2019, issued by the Respondent No. 2, Central Board of Indirect Taxes and

Customs (Annexure-8), as ultra vires and consequentially seeks to quash the show cause notice issued in Form DRC-01, dated 21.05.2021 (Annexure-4), issued by Respondent No. 3 to the petitioner.

3. At the outset, it has been brought to our notice, that the questions which were involved in the present writ applications has been considered by the G.S.T. Council Meeting and there is a recommendation made by 53rd G.S.T. Council Meeting on 22nd of June, 2024, wherein the G.S.T. Council has taken note of the claim made in the present writ applications. Consequent thereon, the recommendation of the G.S.T. Council has to be given due weightage in accordance with law, as a result of which, these writ applications stand disposed of in view of the recommendations of 53rd G.S.T. Council Meeting and, if any, other matter remaining for consideration, it is open to the petitioners to pursue the remedy in accordance with law before the appropriate Forum. With the aforesaid liberty, these writ applications stands disposed of.

(DR. B. R. Sarangi, C.J.)

(Sujit Narayan Prasad, J.)

APK/MM