



WEB COPY



W.P.No.6315 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.08.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.6315 of 2022

and

W.M.P.No.6414 of 2022

M/s.Gem Edible Oils Private Ltd.,
Represented by its Director,
No.5/221, Kovai Road,
Kareakoundampalayam Post,
Annur – 641 653,
Coimbatore.

... Petitioner

Vs.

1. The Union of India,
Represented by its Secretary,
Ministry of Finance,
Government of India,
North Block,
New Delhi – 11000.

2. The Deputy Commissioner of Central GST
and Central Excise,
Tirupur Division,
2nd Floor, 51 Elementary School Street,
Kumar Nagar,
Tirupur – 641 603.

... Respondent



W.P.No.6315 of 2022

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the records of the second respondent in his proceedings in C.No.IV/16/156/2021-ST ADJ-SCN SI.No.01/2022-ST (DC) – DIN:20220159XM0000021434, quash the show cause notice dated 21.01.2022.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.K.S.Ramaswamy
Senior Standing Counsel

ORDER

The Petitioner is before this Court against the Impugned Show Cause Notice dated 21.01.2022 issued by the 2nd Respondent seeking to recover Ocean Freight on reverse charge basis from the Petitioner.

2. It is fairly conceded by both the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents that as on date issue is now covered in terms of the decision of the Hon'ble Gujarat High Court vide Order dated 06.09.2019 in the case of **Sal Steel Ltd. and Ors. vs. Union of India**, rendered in [2020] 82 GSTR 320 (Guj); MANU/GJ/3457/2019.



W.P.No.6315 of 2022

WEB COPY 3. The aforesaid Order has also been followed by the Hon'ble Division Bench of this Court vide Order dated 28.03.2023 in the lead case of **The Chennai and Ennore Ports Steamer Agents Association vs. Union of India and etc.** rendered in W.P.No.2147 of 2017 and etc. batch.

4. Although the learned Senior Standing Counsel for the Respondents would submit that an appeal is pending against the Order passed by the Hon'ble Gujarat High Court dated 06.09.2019 referred to supra before the Hon'ble Supreme Court of India, I am of the view that there cannot be a different stand as far as union levy is concerned.

5. In view of the above observations and directions, Writ Petition stands allowed. No cost. Consequently, connected Miscellaneous Petition is closed.

27.08.2024

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
rgm



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C.SARAVANAN, J.

rgm

To

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