



WEB COPY



W.P. No.39191 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.39191 of 2024 and
W.M.P.No.42445 of 2024

M/s.Jayaraj International Pvt.Ltd.,
Rep. By its Director: Mr.Raja Sekhar Tadepalli,
No.12/1, United India Colony,
4th Cross Street, Kodambakkam,
Chennai 600 024.

... Petitioner

Vs

The Superintendent of GST & Central Excise,
Range I, Thyagaraya Nagar Division,
Chennai South Commissionerate,
Nandanam, Chennai 600 035.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records relating to the order passed by the respondent in Order in Original No.03(R1)/2022 GST (Supdt) in DIN-20220559TL0000616766 dated 09.05.2022 and to quash the same as contrary to the decision of the Hon'ble Supreme Court in “UOI-vs-Mohit Minerals” reported in 2022 (61) G.S.T.L.257.



WEB COPY



W.P. No.39191 of 2024

For Petitioner : Mr.M.A.Mudimannan
For Respondent : Mr.S.Gurumoorthy,
Senior Panel Counsel.

ORDER

The writ petition is filed challenging the order of the respondent dated 09.05.2022 in Order in Original No.03(R1)/2022 GST (Supdt) in DIN-20220559TL0000616766 inasmuch as the impugned order is contrary to the decision of the Hon'ble Supreme Court in the case of *Union of India v. Mohit Minerals* reported in 2022 (61) GSTL 257.

2. At the outset, it is submitted by both the learned counsel for the petitioner and the respondent in unison that the issue stands covered by the judgment of the Hon'ble Supreme Court in the case of *Union of India v. Mohit Minerals* reported in 2022 (61) GSTL 257 (SC) confirming the judgment of Gujarat High Court, wherein it was held that the levy of GST on Ocean Freight Services vide Notification 8/2017-IT(Rate), dated 28.07.2017 and the Entry of the Notification No.10 of 2017-IT(Rate), dated 28.06.2017 was struck down. The relevant portion of the judgment is



W.P. No.39191 of 2024

extracted hereunder:

WEB COPY “.....

5.In such circumstances, the respondents are not empowered to collect GST for the Ocean Freight Services and consequently the respondents are bound to refund the amount collected.

6. Therefore, the respondents are liable to refund an amount of Rs.45,93,793/- and the respondents are directed to refund the same. As far as the interest portion is concerned, this Court is leaving open to the parties to adjudicate the same.”

3. In view thereof, the writ petition stands disposed of on the above terms. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

21.12.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/ No

shk



WEB COPY



W.P. No.39191 of 2024

MOHAMMED SHAFFIQ, J.

shk

To:

The Superintendent of GST & Central Excise,
Range I, Thyagaraya Nagar Division,
Chennai South Commissionerate,
Nandanam, Chennai 600 035.

W.P. No.39191 of 2024 and
W.M.P.No.42445 of 2024

21.12.2024