



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-6392-2020 (O&M)
Date of Decision:11.12.2024

M/S. BATI NORTH INDIA PVT. LTD.Petitioner(s)

V/s.
UNION OF INDIA AND OTHERSRespondent(s)

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA.
HON'BLE MR. JUSTICE SANJAY VASHISTH.

Present Mr. Deepak Gupta, Advocate with
 Ms. Ramneek, Advocate for the petitioner.

 Mr. Sourabh Goyal, Advocate Senior Standing Counsel, CBIC,
 Mr. Geetika Sharma, Advocate for the respondents.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. It is stated that *Civil Appeal No. 2948 of 2023* titled as Chief Commissioner of Central Goods and Service Tax and Others Vs. M/s Safari Retreats Private Ltd. & Others has been allowed on 03.10.2024 in favour of the revenue to the extent that the provisions of Sections 17(5)(c) and 17(5)(d) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the Act”) have been held to be intra vires. The powers to restrict the credit flows from Section 16 (1) of the Act and putting restrictions through arranging input tax credit is available with the Central Government. The aspect whether the action taken in each individual case is justified or not has to be examined on merits of each case.

2. In view thereto, nothing survives in this Writ Petition and the same is dismissed. It is however directed that if any order is passed or action is taken against petitioner by the respondents, the petitioner is free to take recourse of all its legal remedies as available under the law.



3. All pending application stands dismissed accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

December 11, 2024
Ess Kay

Whether speaking / reasoned	:	Yes	/	No
Whether Reportable	:	Yes	/	No