



\$~48 to 52

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 655/2024**
KUTCH RAILWAY COMPANY LIMITEDPetitioner

versus

UNION OF INDIA & ORS.Respondents

+ **W.P.(C) 5473/2024**
ADANI TRACKS MANAGEMENT
SERVICES LIMITEDPetitioner

versus

UNION OF INDIA & ORS.Respondents

+ **W.P.(C) 761/2024**
BHARUCH DAHEJ RAILWAY COMPANY
LIMITEDPetitioner

versus

UNION OF INDIA & ORS.Respondents

+ **W.P.(C) 762/2024**
ANGUL SUKINDA RAILWAY LIMITEDPetitioner

versus

UNION OF INDIA & ORS.Respondents

+ **W.P.(C) 763/2024**
HARIDASPUR PARADIP RAILWAY
COMPANY LTD.Petitioner



versus

UNION OF INDIA & ORS.

.....Respondents

Appearance:-

Mr. Vivek Sharma & Ms. Saumya Mehrotra,
Advocates for Petitioners in Item Nos. 48, 50 to 52.

Mr. Rishi Agarwala, Mr. Manu Krishnan, Mr. Jimut
Mohopaha & Mr. Yash Jain, Advocates for Petitioners
in Item Nos. 49.

Mr. Akshay Amritanshu, SPC with Mr. Samyak Jain,
Ms. Swati Mishra, Ms. Drishti Saraf & Ms. Pragya
Upadhyay, Advocates for UOI in Item Nos. 48, 50,
51, 52.

Mr. Sushil Raaja, SPC for UOI in Item No. 48. [M:-
9212717171]

Mr. Kirtiman Singh, CGSC with Mr. Waize Ali Noor,
Mr. Maulik Khurana, Mr. Ranjeev Khatana & Mr.
Narun Pratap, Advocates for UOI in Item No. 49.

Mr. Subhash Tanwar, Mr. Sandeep Mishra, Ms. Bhavi
Garg & Mr. Naveen, Advocates for UOI in Item No.
51.

Mr. R. Ramachandran, Sr. Standing Counsel for R-3.
[M:-9868211477]

CORAM:

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

22.10.2024

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1. The challenge in these writ petitions is to a communication issued by the Railways contending that Goods and Service Tax ["GST"] is leviable upon activities undertaken by the petitioners for the Railways through project specific Special Purpose Vehicle ["SPV"] and vice-versa.
2. Learned counsel for the parties are *ad idem* that by Notification



dated 12.07.2024 and clarification dated 15.07.2024, services provided by SPVs to the Ministry of Railways and services of maintenance supplied by Ministry of Railways to the SPVs have been exempted from the levy of GST. Learned counsel for Railways, therefore, states that the impugned communications will not be applied to the petitioners.

3. The copies of notification dated 12.07.2024 and clarification dated 15.07.2024 are handed over in Court and are taken on record.

4. In view of the above, no further orders are required in these writ petitions, which are disposed of in terms of the submissions recorded above.

PRATEEK JALAN, J

OCTOBER 22, 2024

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