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

+ **W.P.(C) 6238/2024**

MIL VEHICLES AND TECHNOLOGIES

PRIVATE LIMITED

..... Petitioner

Through: Mr. Sachit Jolly, Mr. Abhyudaya
Shankar Bajpai & Mr. Aditya
Rathore, Advocates.

versus

DEPUTY COMMISSIONER GST DELHI EAST

COMMISSIONERATE & ANR.

..... Respondents

Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Mr. Jatin Kumar Gaur
& Ms. Pritika Nagpal, Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

03.05.2024

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CM APPL. 25985/2024 (for exemption)

Exemption allowed, subject to all just exceptions.

This application stands disposed of.

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1. Learned counsel for the petitioner submits that Adjudicating Authority has misapplied the notification dated 02.06.2021. He submits that on the one hand, the adjudicating authority has held that services are being provided by the petitioner overseas through M/s James Fisher Defence Ltd which is situated in UK and on the other has held that services are being provided to Indian Navy for Indian Vessels.

2. Learned counsel submits that in case petitioner was providing services to the Indian Navy, there was no question of any liability of GST and if

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there was any liability the same would be passed on to the Indian Navy and on both counts, the order is erroneous. He further submits that since the service has been provided over a period of time, the liability if any, is of recurring nature.

3. Learned counsel appearing for the respondents on advance notice raises a preliminary objection and submits that petitioner has not availed of the alternative remedy of an appeal.

4. Faced with the said objection, learned counsel for the petitioner prays for leave to withdraw the petition with liberty to file an appeal before the Appellate Authority. He however prays that a direction be issued to the Appellate Authority for expeditious disposal of the appeal.

5. In view of the above, the petition is dismissed as withdrawn with liberty as prayed for. Further liberty is granted to the petitioner to request the Appellate Authority for an expeditious out of turn consideration keeping in view the facts and circumstances.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 3, 2024/sk

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