

\$~3 and 4

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

+ **W.P.(C) 6900/2018**

BHARATIYA VITTA SALAHKAR SAMITI & ANRPetitioners

Through: Mr. Puneet Agrawal with Ms.Hemlata Rawat, Ms. Purvi Sinha and Mr. Deepak Anand, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Vikram Jetly, CGSC for UOI.
Mr. Harpreet Singh, Sr. Standing Counsel with Ms. Suhani Mathur, Advocate for R-3 and R-4.

W.P.(C) 3247/2019

BHARTIYA VITYA SALHAKAR SAMITI & ANRPetitioners

Through: Mr. Puneet Agrawal with Ms.Hemlata Rawat, Ms. Purvi Sinha and Mr. Deepak Anand, Advocates.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Vikram Jetly, CGSC for R-1 and R-2.
Mr. Harpreet Singh, Sr. Standing Counsel with Ms. Suhani Mathur, Advocate for R-3 and R-4.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE TALWANT SINGH

ORDER

%

16.03.2021

1. Our attention has been drawn to the order dated 19.11.2019, passed by this Court.

W.P.(C) 6900/2018 and connected matter

page 1 of 3

Signature Not Verified

Digitally Signed
By: VIPIN KUMAR RAI
Signing Date: 19.03.2021
12:06:16

1.1 A perusal of the order would show that in paragraph 3, there is a reference to a judgment of the High Court of Judicature at Madras [in short "Madras High Court"] dated 20.09.2019, passed in WP (C) 21147/2018. This judgement is reported as ***Revenue Bar Association vs. Union of India and Ors.***, 2019 SCC OnLine Mad 8910 [in short "***Revenue Bar Association***"]. It appears that the Madras High Court has struck down Sections 109(3) and 109(9) of the Central Goods and Services Tax Act, 2017 [in short "the CGST Act"].

1.2 We have queried Mr. Harpreet Singh, who appears on behalf of the respondent nos. 3 and 4, as to whether any appeal has been preferred against the judgement rendered in the ***Revenue Bar Association*** case. Mr. Singh says that he is presently not aware as to whether or not any appeal has been lodged with the Supreme Court.

1.3 We are of the view that if no appeal has been preferred, then, unless we take a different view, the respondents would be bound by the directions contained in ***Revenue Bar Association***.

1.4 Mr. Singh also informs us that the matter has been placed before the GST Council for deliberation in the light of the observations made by this Court in the order dated 19.11.2019, to which, we have made a reference hereinabove.

2. In the aforesaid circumstances, Mr. Singh will place on record an affidavit as to what decision, if any, has been taken by the GST Council on aspects referred to in the order dated 19.11.2019. This affidavit will be filed before the next date of hearing.

3. It is made clear that if no decision is taken, then, the matter will proceed for hearing.
4. At this stage, counsel for the petitioners has drawn our attention to the order dated 05.02.2020, whereby, a direction was issued by the Court to comply with the order dated 19.11.2019, within two weeks, from that date.
 - 4.1 The respondents will bear this direction in mind as well.
5. List the matters on 13.05.2021.

RAJIV SHAKDHER, J

TALWANT SINGH, J

MARCH 16, 2021

tr

Click here to check corrigendum, if any



LEGALERA
BY THE PEOPLE. FOR THE PEOPLE. OF THE PEOPLE