

HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No. 190 of 2022

Nathuram Surendra Kumar Jain Thakur Road Jagdalpur, Bastar, Chhattisgarh, Through Its Partner Shri Abhishek Jain, Aged About 38 (Thirty Eight) Years, S/o. Shri Surendra Kumar Jain, R/o. Thakur Road, Sadar Ward No. 10, Jagdalpur, Chhattisgarh.

--- Petitioner

Versus

1. Union of India Through Its Secretary, Department Of Revenue, At North Block, New Delhi.
2. State of Chhattisgarh Through Its Secretary, Commercial Tax--GST Department, Mantralaya, Mahanadi Bhawan, Naya Raipur, Chhattisgarh.
3. Superintendent, Central Gst And Central Excise, Range-IV, Division -IV, Swapnil Bhawan, Shanti Nagar, Near Cmo, Jagdalpur, Chhattisgarh.
4. Assistant Commissioner, Central Goods And Services Tax, Division -IV, Gst Bhawan, Tikrapara, Raipur, Chhattisgarh.
5. Principal Commissioner, Central Goods And Services Tax, GST Bhawan, Tikrapara, Raipur, Chhattisgarh.

--- Respondents

(Cause title taken from Case Information System)

04/08/2022	<p>Heard Mr. Palash Soni, learned counsel, appearing for the petitioners. Also heard Mr. Ramakant Mishra, learned Assistant Solicitor General, appearing for the respondent No. 1, Mr. Gagan Tiwari, learned Deputy Government Advocate, appearing for the respondent No. 2 as well as Mr. Maneesh Sharma, learned</p>



counsel, appearing for the respondents No. 3, 4 and 5.

Essentially, challenge mounted in this petition is to Section 16(4) of the Goods and Services Tax Act, 2017 (for short, the Act of 2017) as *ultra vires*. A prayer is also made to quash the notice dated 26.05.2022 issued under Section 16(4) of the Act of 2017.

The writ petition was filed on 29.07.2022.

We admit the petition with regard to the challenge mounted on the validity and legality of Section 16(4) of the Act of 2017. However, we are not entertaining the petition as against the show cause notice dated 26.05.2022 issued under Section 16(4) of the Act of 2017.

Issue notice, returnable in 10 weeks.

No formal steps are called for, as the respondents are duly represented.

Since we are not entertaining this petition with regard to the show cause notice, the question of grant of stay of the effect and operation of the show cause notice does not arise.

Accordingly, IA No. 1 of 2022, application for interim relief, is dismissed.

Sd/-
(Arup Kumar Goswami)
Chief Justice

Sd/-
(Parth Prateem Sahu)
Judge