

Court No. - 35

Case :- WRIT TAX No. - 1045 of 2018

Petitioner :- M/S Noida Power Company Ltd.

Respondent :- Union Of India And 4 Others

Counsel for Petitioner :- Rahul Agarwal, Dhru Agarwal, Manish Panda

Counsel for Respondent :- A.S.G.I., Ashok Singh, B.K. Singh
Raghuvanshi

Hon'ble Bharati Sapru, J.

Hon'ble Surya Prakash Kesarwani, J.

Heard Sri Dhru Agarwal learned senior counsel assisted by Sri Manish Panda learned counsel for the petitioner, Sri B.K.S. Raghuvanshi learned counsel for the GST council and Sri Ashok Singh learned counsel for the Union of India.

It is the contention of the learned counsel for the petitioner that imposition of any tax by way of a circular without making due amendment in the notification is patently without jurisdiction and is violative of the provisions of section 11 (1) read with section 3 of the CGST Act. He further argues that no clarification has been made in the notification and the notification for exemption is as it is.

In view of the above, no coercive measures shall be taken against the petitioner till 17.9.2018. List this matter on 17.9.2018.

Order Date :- 5.9.2018

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