

HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

WPT No. 200 of 2022

NMDC Limited Bachel Complex, Bailadila Iron Ore Deposit, District Dantewada, Through Its Authorized Signatory Smt. M.R. Vishwasree

---- Petitioner

Versus

1. Union of India Through Its Secretary Ministry of Finance Department of Revenue(Tax Research Unit), Room No. 46, North Block, New Delhi 110001
2. Principal Commissioner Central GST and Central Excise Commissionerate, CGST Bhawan, Old Dhamtari Road, Tikrapara, Opposite Pujari Park, Raipur Chhattisgarh 492001
3. Additional Commissioner Audit Commissionerate, CGST Bhawan, Old Dhamtari Road, Tikrapara, Opposite Pujari Park, Raipur Chhattisgarh 492001
4. GST Council Through Its Secreatry 5th Floor, Tower II, Jeevan Bharti, Building, Janpath Road, Connaught Place, New Delhi 110001

---- Respondents

(Cause Title Taken from Case Information System)

02/09/2022	Heard Mr. Abhishek Sinha, learned senior counsel, assisted by Mr. Vaibhav Shukla and Mr. Samrath Singh Marhas, learned counsel, appearing for the petitioner. Also heard Mr. Ramakant Mishra, learned Assistant Solicitor General, appearing for the respondents No. 1 and 4 as well as Mr. Maneesh Sharma, learned counsel, appearing for the respondents No. 2 and 3.

It is submitted by Mr. Sinha that the petitioner, which is a Central Government undertaking, based on an advance ruling given under Section 97(2) of the CGST Act, 2017 read with Section 98 of the CGGST Act, 2017, tax at the rate of 5% had been paid for the period from 01.07.2017 to 31.12.2018 in respect of licensing services for the right to use minerals including exploration and evaluation. However, based on the circular dated 06.10.2021 issued by the respondent No. 1, tax is sought to be imposed at the rate of 18% for the aforesaid period and a show cause notice is issued in this regard by the respondent No. 3. It is submitted that the said circular was issued only on the recommendation of the GST Council i.e. the respondent No. 4.

Issue notice on the writ petition as well as in IA No. 1 of 2022, returnable on 20.10.2022.

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

Till the next date fixed, no final order pursuant to the impugned notice dated 25.03.2022 shall be passed.

Sd/-
(Arup Kumar Goswami)
Chief Justice

Sd/-
(Deepak Kumar Tiwari)
Judge