HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

Writ Petition (T) No. 216 of 2023

Shree Cement Limited,

A company incorporated under the Companies Act, 1956 having Registered Office at Bangur Nagar, Beawar-305901, District Ajmer, (Raj.)

And having unit: Shree Raipur Cement Plant at Village : Khaparadih, Tehsil, Simga, District Baloda Bazar-493332 CG

Through its Senior Manager (Taxation) cum Authorized Signatory Ashish Bharadia, S/o Shri Gopal Bharadia, 42 Yrs., Office at Shree Cement Limited, AT- PS Khapradih, Teh. Simga, Balodabazar - Bhatapara

---- 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 & Central Excise Commissionerate, CGST Bhawan, Old Dhamtari Road, Tikrapara, Opposite Pujari Park, Raipr, CG-492001.

3. Additional Commissioner (Preventive), CGST Bhawan, Old Dhamtari Road, Tikrapara, Opoosite Pujari Park, Raipur, CG -492001

4. GST COUNCIL through its Secretary 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110001

---- Respondents

(Cause-title taken from Case Information System)

14/09/2023	Mr. M.P. Devnath and Mr. Raja Sharma, counsel, appearing for the petitioner. Also heard Mr. Ramakant Mishra, learned Deputy Solicitor General, appearing for the respondents No. 1 to 4 as well as Mr. Maneesh Sharma, learned counsel, appearing for the

respondents No. 2 and 3.

It has been argued by Mr. Devnath, learned counsel for the petitioner that the tax at the rate of 5% had been paid for the period from 01.02.2018 to 30.09.2018 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 FST Council i.e. the respondent No. 4.

Issue notice to respondents on the writ petition as well as in I.A. No. 1 of 2023.

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

List this case along with W.P. (T) No. 200 of 2022.

Till the next date fixed, no final order pursuant to the impugned notice dated 13.03.2023 shall be passed.

Sd/-	Sd/-
(N.K. Chandravanshi Judge	**(Ramesh Sinha) Chief Justice**

Dubey