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

\+ **W.P.(C) 16972/2022**

M/S THIRD WAVE SERVICES PRIVATE LIMITED.... Petitioner
Through: Appearance not given.

versus

ENGINEER IN CHIEF & ANR. ..... Respondent
Through: Mr. Vineet Shanda, (CGSC) with Mr. Vikramaditya Singh (G.P) Mr. Hussain Advocates. (M:9811013810)

CORAM:
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>

% 13.12.2022

1. This hearing has been done through hybrid mode.

<u>CM APPLs.53775-76/2022 (for exemptions)</u>

2. Allowed, subject to all just exceptions. Applications are disposed of.

<u>W.P.(C) 16972/2022 & CM APPL.53774/2022</u>

3. The question, in the present case, is as to when the ***Notification 24/2017 Central Tax (Rate)*** dated 21st September, 2017, by which the GST rates have been reduced from 18% to 12% on 'Work Contracts and Construction Services', would come into effect.

4. The case of the Petitioner is that the reduction of GST rates from 18% to 12% would come into effect from 21st September, 2017, and not from 22nd September, 2017. On the other hand, the case of the Respondent is that the reduction of rate from 18% to 12% came into effect from 22nd September, 2017. Thus, the difference of 6% cannot accrue as a benefit to the Petitioner.

5. Considering the nature of the matter, it is deemed appropriate to issue court notice to Mr. Harpreet Singh, ld. Standing Counsel, to clarify the position as to the date of applicability of the new rates.

6. In the meantime, the Respondents shall not take any coercive steps for recovery of Rs.18,66,535/-, subject to further orders of this Court.

7. List before the Registrar on 21st March, 2023.

8. List before the Court on 21st April, 2023.

PRATHIBA M. SINGH, J.

DECEMBER 13, 2022/*dk/ad*