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

+ W.P.(C) 15782/2024 & CM APPL. 66183/2024 (Stay)

NATIONAL HIGHWAY AUTHORITY OF INDIA

.....Petitioner

Through: Mr. Vivek Sood, Sr. Adv. with
Mr. Vipin Garg, Mr. Abhishek
Aggarwal, Mr. Ankit Chadha,
Mr. Rahul Narula, Ms. Vandana
Kothani, Ms. Medhavi Junedi,
Advs.

versus

**ADDITIONAL COMMISSIONER OF CENTRAL GOODS
AND SERVICE TAX & ANR.**

.....Respondents

Through: Mr. Kunal Sharma, Mr.
Adhirath Choudhary, Mr.
Vaishnav Kumar and Ms. Yukti
Aggarwal, Advs. for R-1
Ms. Iram Majid, CGSC with
Mr. Mohd. Suboor, Adv. for R-
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CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE DHARMESH SHARMA

ORDER

% **13.11.2024**

1. We request learned counsel for the writ petitioner to recirculate a copy of the paper book upon learned counsel representing the respondents.

2. Bearing in mind the challenge which stands raised, we formally place the respondents on notice. Let a reply be filed within a period of four weeks from today. The petitioner shall have two weeks therefrom to file a rejoinder affidavit.



3. We note that the petitioner is a statutory body which was constituted under the National Highway Authority of India Act, 1988. The allegation against the petitioner is that it is earning income from “sale of tender documents” and the same would be chargeable under the Central Goods and Services Tax Act, 2017.

4. Prima facie, we are of the opinion that the writ petition would merit further consideration, bearing in mind the provisions made in Articles 243G and 243W of the Constitution read along with the Eleventh and the Twelfth Schedules thereto.

5. We are concerned with the subject of ‘roads, culverts, bridges, ferries, waterways and other means of communication’ which stand embodied in the Eleventh Schedule as well as ‘roads and bridges’ and which subject finds mention in the Twelfth Schedule to the Constitution. The Exemption Notification No. 12/2017 dated 28 June 2017 would consequently be liable to be read in the aforesaid light. Matter requires consideration.

6. Let the writ petition be called again on 08.01.2025.

7. In the meanwhile, we restrain the respondents from enforcing the final order dated 11 July 2024.

YASHWANT VARMA, J.

DHARMESH SHARMA, J.

NOVEMBER 13, 2024

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