IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 6248 of 2019

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M/S SONAL PRODUCTS THROUGH PROPRIETOR CHANDUMAL SATVAMAL KHANWANI
Versus
STATE OF GUJARAT
==
Appearance:
MR.D K.PUJ(3836) for the Petitioner(s) No. 1
for the Respondent(s) No. 2,3
ADVANCE COPY SERVED TO GOVERNMENT PLEADER/PP(99) for the Respondent(s) No. 1
==

CORAM: **HONOURABLE MS.JUSTICE HARSHA DEVANI**
and
HONOURABLE MR. JUSTICE BHARGAV D. KARIA

Date : 28/03/2019

ORAL ORDER
(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)

1. Mr. D.K. Puj, learned advocate for the petitioner, has submitted that though alternative remedy of appeal has been provided under section 100 of the Central Goods and Service Tax Act, 2017 as well as the Gujarat Goods and Service Tax Act, 2017, the appellate authority has not been appointed yet.

2. It is pointed out that sub-section (6) of section 98 of the Central Goods and Service Tax Act, 2017 provides that the authority shall pronounce its advance ruling in writing within 90

days from the date of receipt of application. It was submitted that, in this case, the application was made on 07.10.2017 whereas, the impugned order has been passed on 22.02.2019. It was further submitted that the matter was heard by a single Member whereas, the impugned order has been signed by two Members. It was submitted that in the interregnum, between the date of application and between the date of advance ruling by the authority, various other authorities have decided the issue in favour of the applicant therein by holding that the goods would be classified as 'papad' in classification no.1905 90 40.

2. Having regard to the submissions advanced by the learned advocate for the petitioner, issue Notice, returnable on 24.04.2019.

Direct service is permitted.

(HARSHA DEVANI, J)

(BHARGAV D. KARIA, J)

PRAVIN KARUNAN