

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION**

**WRIT PETITION NO. 34 OF 2023**

Karan Agencies

... Petitioner

V/s.

Goods and Services Tax Council & Ors.

... Respondents

*with*

**WRIT PETITION (ST.) NO. 93652 OF 2020**

*with*

**WRIT PETITION (ST.) NO. 93763 OF 2020**

*with*

**WRIT PETITION (ST.) NO. 94011 OF 2020**

*with*

**WRIT PETITION NO. 39 OF 2023**

*with*

**WRIT PETITION NO. 36 OF 2023**

*with*

**WRIT PETITION NO. 40 OF 2023**

*with*

**WRIT PETITION NO. 38 OF 2023**

*with*

**INTERIM APPLICATION NO. 4 OF 2021**

*and*

**INTERIM APPLICATION NO. 823 OF 2023**

*and*

**INTERIM APPLICATION NO. 1106 OF 2022**

*in*

**WRIT PETITION NO. 11434 OF 2017**

*with*

**WRIT PETITION NO. 7404 OF 2021**

*with*

**WRIT PETITION NO. 8948 OF 2021**

*with*

***WRIT PETITION NO. 13184 OF 2019***  
***with***  
***INTERIM APPLICATION (ST) NO. 5837 OF 2022***  
***and***  
***INTERIM APPLICATION (ST) NO. 3838 OF 2020***  
***in***  
***WRIT PETITION NO. 13184 OF 2019***

Mr. Sriram Sridharan i/b. C.B. Thakar & Co. for the Petitioner in WP Nos.34/23, 36/23, 38/23, 39/23 and 40/23

Mr. Ishaan Patkar with Ms. Chaitali Raul i/b. Alaksha legal for the Applicant in IASSt. 5837/22

Mr. Kaustubh Thipse for the Petitioners in WPSt. 93763/2020

Mr. Prakash Shah with Yash Prakash and Mr. Mohit Rawal i/b. PDS Legal for the Petitioner in WP 8948/21

Mr. Pradeep S. Jetly, Senior Advocate with Mr. Jitendra B. Mishra, Mr. D.B. Deshmukh and Mr. Satyaprakash Sharma for Respondent No.1 – CGST in WP 34/23, WPSt. 93652/20 and 11434/17

Mr. Vijay Ghedia i/b. Max Legal for the Petitioner in WP 11434/17

Mr. Deepak Bapat with Ms. Sonali Bapat for the Petitioner in WP 7404/21

Mr. Rohan Shah with Mr. Tushar Jarwal with Mrunal Parekh and Sri Sabari Rajan i/b. DMD Advocates for Respondent No.6

Mr. Devesh Tripathi for Respondent No.5 in WPSt. 93652/2020

Ms. Shruti D. Vyas, 'B' Panel Counsel for the Respondent – State in all Petitions

***CORAM : NITIN JAMDAR &  
ABHAY AHUJA, JJ.***

***DATE : 01 FEBRUARY 2023***

**P.C. :-**

Heard the learned Counsel for the parties.

2. This group of Petitions contains conflicting claims by the parties. In the group of Writ Petitions filed by the sellers/manufacturers of the Extra Neutral Alcohol, a question is raised whether the same is taxable under the MVAT regime or GST post the commencement of GST regime. Petitions are filed by those who have purchased this product. They are also the Respondents in some of the Petitions filed by the sellers. The stand of the buyers/purchasers is that the legal issue raised by the manufactures/sellers is academic as having recovered the tax from the purchasers, they have no locus to raise the question of law as referred to above.

3. The Association of sellers/manufactures has been permitted to intervene in Writ Petition No. 93652 of 2020. It is the contention of the association that the very legal issue is under consideration of the Hon'ble Supreme Court and the matter is likely to be taken up by the Hon'ble Supreme Court shortly.

4. The learned Counsel suggest that Writ Petition No. 93652 of 2020 be taken up for consideration first where the sellers/manufactures, purchasers and Association are also party where they can advance the rival contentions.

5. The learned Counsel for the State submits that replies have been filed in Writ Petition No. 11434 of 2017.

6. Writ Petition Nos. 93652 of 2020 and Writ Petition No. 11434 of 2017 will be taken up for consideration first.

7. The contentions of the Association for deferment of the group on the ground that the issue is pending in the Hon'ble Supreme Court, would also be considered on the next date.

8. Add the Petitions at the bottom of the admission board on 20 February 2023.

9. Ad-interim order, in the Petitions where it is already granted to continue. In case of other matters, if any coercive steps is likely to be taken, liberty to apply.

*ABHAY AHUJA, J.*

*NITIN JAMDAR, J.*