



W.P.No.20449 of 2024 and
W.M.P.Nos.22405 & 22407 of 2024

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SENTHILKUMAR RAMAMOORTHY,J

Both an order in original dated 27.04.2023 and appellate order dated 18.03.2024 are challenged in this writ petition. The petitioner is a manufacturer of tyres, tubes and flaps. GST on tubes and flaps was reduced to 18% and the petitioner had paid GST on such basis. Subsequently, upon initiation of investigation, the petitioner paid the differential GST of 10% since the GST authorities were treating such sales as composite sales. Such payments were made even prior to the issuance of the show cause notice.

2. Learned senior counsel for the petitioner adverted to the above facts and submitted that interim protection be extended to the petitioner. He referred to the order passed by this Court in W.P.Nos.15215 and 15222 of 2022 in respect of another tyre manufacturer. He also relied upon an interim order of a Division



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Bench of the Delhi High Court in a batch of cases, wherein the lead case is W.P.(C).No.8770 of 2023 in respect of a yet another tyre manufacturer.

3. Mr.Rajnish Pathiyil, learned senior standing counsel, accepts notice for respondents 1 to 3 and Mr.K.Mohana Murali, learned senior standing counsel, accepts notice for respondents 4 & 5.

4. Upon considering the above submissions and on examining material documents, a *prima facie* case is made out. Therefore, there will be an interim stay of orders impugned herein and proceedings pursuant thereto until the next date of hearing.

5. List the matter on 14.08.2024.

24.07.2024

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