

ITEM NO.1502 Court 3 (Video Conferencing)  
(for judgment)

SECTION III

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s).4810/2021

UNION OF INDIA & ORS.

Appellant(s)

VERSUS

VKC FOOTSTEPS INDIA PVT. LTD.

Respondent(s)

WITH

C.A. No. 4809/2021 (III)

C.A. No. 4811/2021 (III)

C.A. No. 4807/2021 (III)

C.A. No. 4767/2021 (XII)

C.A. No. 4804/2021 (III)

C.A. No. 4806/2021 (III)

C.A. No. 4802/2021 (III)

C.A. No. 4783/2021 (XII)

C.A. No. 4775-4781/2021 (XII)

C.A. No. 4769-4774/2021 (XII)

C.A. No. 4805/2021 (III)

C.A. No. 4808/2021 (III)

C.A. No. 4764-4765/2021 (XII)

W.P.(C) No. 489/2021 (X)

Date : 13-09-2021 These matters were called on for pronouncement  
of judgment today.

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 Mr. Md. Apzal Ansari, Adv.

Mr. M. Yogesh Kanna, AOR

- 1 Hon'ble Dr Justice Dhananjaya Y Chandrachud pronounced the judgment of the Bench comprising His Lordship and Hon'ble Mr Justice M R Shah.
- 2 Applications for intervention are allowed.
- 3 In terms of the signed reportable judgment, we order and direct that
  - “(i) the appeals<sup>1</sup> filed by the Union of India against the judgment of the Gujarat High Court dated 4 July 2020 in **VKC Footsteps India Pvt. Ltd.** (supra) and connected cases are allowed and the judgment shall be set aside;
  - (ii) The appeals<sup>2</sup> filed by the assesseees against the judgment of the Madras High Court in **Tvl. Transtonelstroy Afcons Joint Venture** (supra) and connected cases dated 21 September 2020 shall stand dismissed. As a consequence, the writ petition filed by the assesseees shall also stand dismissed. There shall no order as to costs; and
  - (iii) The observations in paragraphs 104 to 111 shall be considered by the GST Council to enable it to take a considered view in accordance with law.”
- 4 Pending application(s), if any, stand disposed of.

**(SANJAY KUMAR-I)**  
**AR-CUM-PS**

**(SAROJ KUMARI GAUR)**  
**COURT MASTER**

**(Signed reportable judgment is placed on the file)**

1 Appeals arising out of SLP (Civil) No 14801 of 2020; SLP (Civil) No 16003 of 2020; SLP (Civil) No 1340 of 2021; SLP (Civil) No 16032 of 2020; SLP (Civil) No 677 of 2021; SLP (Civil) No 1868 of 2021; SLP (Civil) No 2951 of 2021; SLP (Civil) No 2456 of 2021; SLP (Civil) No 2973 of 2021

2 Appeals arising out of SLP (Civil) No 589 of 2021; SLP (Civil) No 1418 of 2021; SLP (Civil) Nos 1742-1748 of 2021; SLP (Civil) Nos 1552-1557 of 2021; SLP (Civil) Nos 8008-8009 of 2021