

Court No. - 39

Case :- WRIT TAX No. - 100 of 2024

Petitioner :- Ms Graziano Trasmissioni India Pvt Ltd

Respondent :- Goods And Services Tax Council And 5 Others

Counsel for Petitioner :- Vinayak Mithal

Counsel for Respondent :- A.S.G.I.,C.S.C.,Gaurav Mahajan

Hon'ble Saumitra Dayal Singh,J.

Hon'ble Manjive Shukla,J.

1. Heard Sri Rakesh Ranjan Agrawal, learned Senior Advocate, assisted by Sri Vinayak Mithal, learned counsel for the petitioner, Shri Gaurav Mahajan, learned counsel for respondent No.3 and Sri Ankur Agarwal, learned counsel appearing on behalf of respondent Nos.4, 5 and 6.

2. In connected Writ Tax No.1393 of 2023, following submissions were noted:

"2. Besides challenge raised to the validity of the Notification No. 09/2023 dated 31.3.2023 and Notification No. 515/SI-2-23-9(47)/17-T.C215-U.P. Act-1-2017-Order-(273/2023) dated 24.4.2023, there did not exist any valid reason to grant second extension of time to issue show cause notice under Section 73(10) of the U.P. GST Act, 2020. Consequently, the show cause notice dated 30.9.2023 is described to be time barred. Reliance has been placed on interim order granted in similar Writ Petition being Writ-Tax No. 1256 of 2023 (M/s Graziano Transmissioni Vs. GST and 5 Others), dated 17.11.2023."

3. In the present case, it has further been submitted that the further impugned notification No.56 of 2023 dated 28th December, 2023, has been issued only under the Central GST Act, 2017, that too, without prior approval of the GST council. In any case, no parallel notification has been issued under the UP GST Act, 2017.

4. For the reasons noted in the order passed in the lead case being Writ Tax No.1256 of 2023 and the facts noted above, matter requires consideration.

5. Connect with Writ Tax No.1256 of 2023.

6. All respondents are represented. They pray for and are granted six weeks' time to file counter affidavit. Petitioner shall have two weeks, thereafter, to file rejoinder affidavit.

7. List thereafter.

8. In view of interim order granted in the lead case, proceedings in pursuance of the impugned notice dated 5.1.2024 may go on but no final order may be passed except with leave of the Court.

Order Date :- 6.2.2024

LN Tripathi

(Manjive Shukla,J.)

(Saumitra Dayal Singh,J.)

