

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 5824 of 2025**

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ORIENT OVERSEAS CONTAINER LINE LIMITED & ORS.**Versus****UNION OF INDIA & ORS.**

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Appearance:**MR DHAVAL SHAH(2354) for the Petitioner(s) No.****1,1.1,1.10,1.11,1.12,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,2****DEEPAK N KHANCHANDANI(7781) for the Respondent(s) No. 2,3****MR PRADIP D BHATE(1523) for the Respondent(s) No. 1**

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CORAM:HONOURABLE MR. JUSTICE BHARGAV D. KARIA**and****HONOURABLE MR.JUSTICE P. M. RAVAL****Date : 07/05/2025****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

1. Heard learned Senior Advocate Mr. Mihir Joshi with learned Advocate Mr. Dhaval Shah for the petitioner.

2. It was submitted that the impugned order in original dated 28.01.2025 passed by the respondent no. 3 is contrary to the provisions of the Integrated Goods and Services Tax Act, 2017 read with Central Goods and Services Tax Act, 2017. It was submitted that the petitioner no.1 is having various branches spread over the country, as per the provisions of the GST Act, separate GST registration Numbers have been obtained.

3. It was further submitted that the petitioner no.1 is in business of container shipping and logistic services for transportation of goods by vessel and other associated services such as terminal handling, in line haulage etc through its Indian Company having its Head Office at Mumbai.

4. It was submitted that though the petitioner is having registration in Gujarat, it was also providing port services as the Gujarat is a major port State, and thereafter was supposed to distribute the input tax credit to its branches. Petitioner, therefore, obtained the separate ISD registration so as to comply with the provisions of the GST Act.

5. It was pointed out that the respondent authorities have invoked the provision of Section 74 though there is no evasion of any tax by the petitioner as the issue raised in the show cause notice which has resulted into the impugned order, is only with regard to the distribution of the Input Tax Credit between the branches of the petitioner no.1. It was, therefore, submitted that the demand is raised by misinterpretation of the provisions of the GST Act read with circular 199/11/2023 GST dated 17.07.2023.

6. Considering the above submissions issue notice

returnable on 24.07.2025.

7. By way of ad interim relief no coercive action shall be taken by the respondents during the pendency of the petition.

8. Direct service through the email is permitted.

(BHARGAV D. KARIA, J)

CHIRAG PALRAGHUNATH R NAIR

(P. M. RAVAL, J)