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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : Review.Pet./206/2024

THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS AND ORS
REPRESENTED BY CHAIRMAN, 1ST FLOOR TOWER NBCC, PLAZA-1,
SECTOR 5, PUSHP VIHAR, NEW DELHI- 110017.

2: THE GOODS AND SERVICES TAX COUNCIL
REPRESENTED BY ITS CHAIRPERSON.
5TH FLOOR
TOWER-II
JEEVAN BHARATI BUILDING
JANPATH ROAD
CONNAUGHT PALACE
NEW DELHI-110001

3: UNION OF INDIA
REPRESENTED BY BY THE SECRETARY OF GOVERNMENT OF INDIA
MINISTRY OF FINANCE NEW DELHI-110001

VERSUS

M/S. BARKATAKI PRINT AND MEDIA SERVICES AND ORS
A PROPRIETORSHIP CONCERN, HAVING ITS REGISTERED OFFICE AT PLOT
NO. 9, INDUSTRIAL AREA, BAMUNIMAIDAM, GUWAHATI, DIST.
KAMRUP(M), ASSAM, 781021. REPRESENTED BY ITS SOLE PROPRIETOR
SRI DHRUBAJYOTI BARKOTOKY.

2:DHRUBAJYOTI BARKOTOKY
SON OF LATE PRABOTI PRASAD BARKOTOKY
RESIDENT OF H.NO. 14
MANALISHA PATH
ZOO NARENGI ROAD
GUWAHATI
DIST.- KAMRUP(M)
ASSAM

781021.

3:THE PRINCIPAL COMMISSIONER
STATE TAX
KAR BHAWAN
G.S. BHAWAN
KAMRUP(M)
GUWAHATI
ASSAM.

4:THE ASSISTANT COMMISSIONER
STATE TAX
KAR BHAWAN
GUWAHATI-A-10
GUWAHATI ZONE- A
ASSAM

For the Petitioner(s) : Mr. S.C. Keyal, Standing Counsel

For the Respondent(s) :

BEFORE
HONOURABLE MR. JUSTICE DEVASHIS BARUAH

ORDER

Date : 07.01.2025

This is an application seeking review of the judgment and order dated 19.09.2024 passed in WP(C) No.3585/2024, whereby this Court had held the Notification No. 56/2023-CT to be *ultra vires*, the Central Goods and Service Tax Act, 2017 and accordingly set aside and quashed the said Notification.

2. The sole ground taken in the instant review application is that the Notification No. 56/2023-CT was subsequently ratified by the GST Council in its meeting held on 22.06.2024 and as such, there is an error apparent in the impugned judgment and order sought to be reviewed.

3. This Court during the course of the hearing enquired with Mr. S.C. Keyal, the learned Standing Counsel of the CGST as to whether a ratification subsequently can take care of the recommendation which was required as per Section 168A of the CGST Act, 2017. This query was made taking into account that by way of a recommendation a process is initiated by way of a proposal, whereas ratification can only be applied when there is a requirement of an approval and both the terms, under no circumstances, can be said to be the same.
4. Mr. S.C. Keyal, the learned Standing Counsel appearing on behalf of the review petitioner, however, could not provide any answer to the said query.
5. Under such circumstances, this Court finds no ground for exercising its review jurisdiction, for which, the instant review petition stands dismissed.

JUDGE

Comparing Assistant