

(2024) 09 SIK CK 0011
In the Sikkim High Court
Case No : Writ Petition (C) No. 35 Of 2024

M/S Teesta Rangit Pvt. Ltd & Anr.

APPELLANT

Vs

Union Of India & Ors.

RESPONDENT

Date of Decision : 20-09-2024

Acts Referred:

Central Goods And Services Tax Rules, 2017 — Rule 31A

Citation : (2024) 09 SIK CK 0011

Hon'ble Judges : Bhaskar Raj Pradhan, J

Bench : Single Bench

Advocate : Pradeep Aggarwal, Arjun Aggarwal, Lahang Limboo, Sangita Pradhan, Zangpo Sherpa, Shakil R. Karki, Manish Kr. Jain

Judgement

Bhaskar Raj Pradhan, J

1. The parties in the present writ petition are all represented.
2. Heard Mr. Pradeep Aggarwal, learned counsel for the petitioner. Mrs. Sangita Pradhan, learned Deputy Solicitor General of India appears for the Union of India and Mr. Manish Kr. Jain, learned Advocate appears for the respondents no.4 to 9.
3. The writ petition challenges the Service Rate Notification No. 11 of 2017 dated 28.06.2017; Show Cause cum Demand Notice No. 27/2024-25 dated 05.08.2024 as well as Rule 31A of the Central Goods and Services Tax Rules, 2017 as ultra vires the Constitution of India.
4. The learned counsel for the petitioner has placed on record various orders passed by the Hon'ble Supreme Court in various matters which are pending consideration before the Hon'ble Supreme Court. A perusal thereof reflects that similar matters which were being considered by this Court had been transferred to the Hon'ble Supreme Court as well.
5. The Show Cause cum Demand Notice dated 05.08.2024 issued by the respondents no.6 and 7 raises demands since 2017.

6. The learned counsel for the petitioner submits that in similar matters which were considered by this Court, status quo had been ordered and those orders have not been varied by the Hon'ble Supreme Court as yet. As the issue raised in this writ petition is pending consideration before the Hon'ble Supreme Court, this Court deems it fit to order status quo on the Show Cause cum Demand Notice and adjourn the case sine die to await the decision of the Hon'ble Supreme Court.