

DM Advertisers Agency Vs State Of UP-HC

GST - The petitioner company filed the present writ challenging the validity of the Mathura Vrindavan Nagar Nigam (Vigyapan Kar Ka Nirdharan and Wasuli Viniyaman) Upvidhi, 2017 - The same has been claimed to be running contrary to the mandate of the U.P. Municipal Corporation Act, 1959 Central GST Act as well as U.P. GST Act and Articles 14 and 19 of the Constitution of India.

Held - The Entry 55 of List II of Schedule VII of the Constitution, empowering the State Government to frame bye-laws in respect of Advertisement tax, had been deleted vide Section 17 of the Constitution 101st (Amendment) Act, w.e.f. 16.09.2016 - Besides, Section 172(2)(h) of the UP Municipal Corporation Act, which authorized framing of bye-laws in respect to the tax on advertisement, was also omitted by virtue of Section 173 of the UPGST Act - Hence the Municipal Corporation on the relevant date lacked the necessary legislative competence to make and promulgate such bye-laws - Thus, The Mathura Vrindavan Nagar Nigam (Vigyapan Kar Ka Nirdharan and Wasuli Viniyaman) Upvidhi, 2017 is ultra vires merits being struck down: HC

- Assessee's writ petition allowed: ALLAHABAD HIGH COURT