

**IN THE HIGH COURT OF GUJARAT
AT AHMEDABAD
R/Special Civil Application No. 16973 of 2019
RR KABEL LTD
Vs
UNION OF INDIA**

Harsha Devani & Sangeeta K Vishen, JJ

Dated: October 03, 2019

Appellant Rep. by: Mr Abhishek Rastogi with Mr Bhavesh B Chokshi (3109)

Respondent Rep. by: None

GST - The present writ petition challenged the constitutional validity of Sections 17(5)(c) and 17(5)(d) of the CGST Act and the Gujarat GST Act.

Held - Notice be issued to the parties, returnable on 13.11.2019 - Notice be issued to the Attorney General as well as to the State's Advocate General: HC

Notice issued

JUDGEMENT

Per: Harsha Devani:

1. Heard Mr. Abhishek Rastogi, learned advocate with Mr. Bhavesh Choksi, learned advocate for the petitioner.

2. Issue Notice, returnable on 13.11.2019.

Direct service is permitted qua respondents No.4 and 5. The petitioners are permitted to serve respondents No.1 to 3 directly through Registered Post A.D./Speed Post.

3. In the light of the fact that the constitutional validity of the provisions of sections 17(5)(c) and 17(5)(d) of the Central Goods and Services Tax Act, 2017 and the Gujarat Goods and Services Tax Act, 2017 are subject matter of challenge, Notice be also issued to the learned Attorney General as well as the learned Advocate General of the State, returnable on the same date.