

IN THE SUPREME COURT OF INDIA

Case Tracker

[MOHIT MINERALS PVT LTD Vs UoI \[High Court\]](#)

Special Leave to Appeal (C) No(s).13958/2020

UNION OF INDIA AND ANR

Vs

**M/s MOHIT MINERALS PVT LTD
THROUGH DIRECTOR**

D Y Chandrachud, Indira Banerjee & Sanjiv Khanna, JJ

Dated: January 06, 2021

Appellant Rep by: Mr. N. Venkatraman, ASG, Mr. K.M. Nataraj, ASG, Ms. Nisha Bagchi, Adv., Mr. Akshay Amritanshu, Adv., Mr. B. Krishna Prasad, AOR

Respondent Rep by: Mr Mukul Rohatgi, Sr. Adv., Mr J K Mittal, Adv., Ms Neeha Nagpal, Adv., Mr Malak Manish Bhatt, AOR

GST - The Union filed the present SLP to contest findings of the High Court that no tax is leviable under the IGST Act, 2007, on the ocean freight for the services provided by a person located in a non-taxable territory by way of transportation of goods by a vessel from a place outside India upto the customs station of clearance in India - Notification No.8/2017 – IT(R) and the Entry 10 of the Notification No.10/2017 – IT(R) both dated 28th June 2017 are declared as ultra vires the IGST Act, 2017 and unconstitutional as they lack legislative competency - The High Court also declined the request of the Revenue Counsel to stay the operation, implementation and execution of the judgment.

Held - Notice be issued to the parties, returnable in 8 weeks - Counter affidavits shall be filed within a period of six weeks from this day: SC LB

Notice issued

JUDGEMENT

1 We have heard Mr N Venkatraman and Mr K M Nataraj, learned Additional Solicitor Generals, appearing on behalf of the petitioners and Mr Mukul Rohatgi, learned Senior Counsel, appearing on behalf of the respondent in SLP (C) No 13958/2020.

2 Issue notice, returnable in eight weeks.

3 Mr Malak Manish Bhatt, learned counsel, accepts notice on behalf of the respondent in SLP(C) No 13958 of 2020.

4 The counter affidavits shall be filed within a period of six weeks from today.