

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G SWRIT PETITION(S)(CIVIL) NO(S). 1407/2023

ZONASHA ESTATES AND PROJECTS

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(FOR ADMISSION)

Date : 02-01-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Petitioner(s) Mr. Vivek Jain, AOR
Mr. Sandeep Bagmar R, Adv.
Mr. Suchitra Kumbhat, Adv.
Mr. Abhinav Jain, Adv.
Mr. Rajat Jain, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following

O R D E R

This petition has been filed under Article 32 of the Constitution of India assailing paragraph '2' of the Notification No.11 of 2017-Central Tax (Rate) dated 28.06.2017 issued under the Central Goods and Services Tax Act, 2017 as being unconstitutional and ultra vires the Constitution of India.

We are not inclined to entertain this Writ Petition filed under Article 32 of the Constitution of India.

Hence, the same is dismissed reserving liberty to the petitioner herein to file a Writ Petition under Article 226 of the Constitution of India before the High Court, if so advised.

Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)
COURT MASTER (SH)

(MALEKAR NAGARAJ)
COURT MASTER (NSH)