

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 18125 of 2017****With****R/SPECIAL CIVIL APPLICATION NO. 20183 of 2017****With****R/SPECIAL CIVIL APPLICATION NO. 20184 of 2017****With****R/SPECIAL CIVIL APPLICATION NO. 23286 of 2017**

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FC AGRAWAL COAL PVT. LTD.**Versus****UNION OF INDIA**

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Appearance:**MR HARDIK P MODH(5344) for the PETITIONER(s) No. 1****MR NIRZAR S DESAI(2117) for the RESPONDENT(s) No. 1****MR PY DIVYESHVAR(2482) for the RESPONDENT(s) No. 3****NOTICE SERVED BY DS(5) for the RESPONDENT(s) No. 2**

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CORAM: HONOURABLE MR.JUSTICE AKIL KURESHI**and****HONOURABLE MR.JUSTICE B.N. KARIA****Date : 10/10/2018****ORAL ORDER****(PER : HONOURABLE MR.JUSTICE AKIL KURESHI)**

1. In this group of petitions, challenge made by the petitioners is identical.

2. The petitioners have challenged the vires of *Goods and Service Tax (Compensation to States) Act, 2017* and the Notification No.01/2017 dated 28.06.2017 and No.02/2017 dated 01.07.2017 under the said Act.

3. It is undisputed position that identical challenge was considered by the Supreme Court in a recently delivered judgment in case of *Union of India v. Mohit Minerals Pvt. Ltd.* reported in 2018 SCC OnLine SC 1727. The vires of the Act were upheld. Under the circumstances, all these petitions are disposed of.

(AKIL KURESHI, J)

(B.N. KARIA, J)

PRAVIN KARUNAN

