IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

Writ Petition No. 1292/2019
(M/s. Bombay Well Print Inks Pvt. Ltd. Vs. The Commissioner, Goods & Services Tax Council, New Delhi & ors.)

Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders.

Shri A. J. Gohokar, Advocate with Ms. Pradnya Chitaley, Advocate for petitioner.
Shri A.M. Deshpande, Addl. Government Pleader for respondent Nos. 1 to 4.

CORAM : R. K. DESHPANDE &
VINAY JOSHI, JJ.

DATE : 25.02.2019.

The challenge in this petition is to Rule 89(5) of the Central Goods and Services Tax Rules, 2017 along with Notification No. 21/2018 dated 18.04.2018, Notification No. 26/2018 dated 13.06.2018 and the Circular No. 79/53/2018 dated 31.12.2018 issued under the Central Goods and Services Act, 2017.

According to the petitioner who is the Manufacturer of Ink is required to pay inputs tax @ 18% whereas, his entitlement to shift the burden of tax on the output is to the extent of 12%. The petitioner has therefore, claimed refund of the excess tax paid which according to him, is the entitlement under Sections 53 and 54 under the Central Goods and Services Tax Act, 2017.

According to him, similar question is being considered by the Gujarat High Court and the order dated 18.09.2018 passed staying the notice of demand.

Issue notice to the respondents for final disposal of the matter returnable on 22.04.2018.

The learned Assistant Government Pleader waives service of notice to the respondent Nos. 1 to 4.

JUDGE **JUDGE**

Gohane