

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.3357 OF 2018

Nirman Estate Developers Private Limited ... Petitioner

V/s.

Union of India and ors. ... Respondents

Mr.Abhishek Rastogi with Mr.Ankit Shah with Ms.Rashmi
Deshpande i/by M/s Khaitan & Co. for the Petitioner.
Mr.V.A.Sonpal, Special counsel for Respondent No.3.

**CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : DECEMBER 21, 2018.**

P.C.:-

1. This Petition under Article 226 of the Constitution of India challenges Notification No.4 of 2018-Central Tax (Rate) dated 25th January, 2018 and Notification No.4 of 2018-State Tax (Rate) dated 25th January, 2018. The basic grievance of the Petitioner is that the notifications seek to bring the tax an activity which would not amount to service or supply of service. Thus it is submitted that it is completely ultra-vires the Act.

2. The Respondent Nos.1 and 2 are not represented before us.

The Petitioner is directed to serve the Respondent Nos.1 and 2.

3. Mr.Rastogi, learned counsel in support of the petition states that Respondent Nos. 1 and 2 have been served. He undertakes to file an affidavit of service within period of one week from today.

In any event, the Petitioner is directed to serve the Respondents once again the copy of this order upon the Respondent Nos. 1 and 2 so as to ensure that the Respondents will remain present on the next date. It is made clear that on the next occasion we will proceed to hear the petitioner, even if the Respondent Nos. 1 and 2 are not represented.

4. Stand over to 18th January, 2019.

(M.S.SANKLECHA,J.)

(AKIL KURESHI,J.)

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