

IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 3061 of 2018

Date of Decision: 31.12.2018

M/s Mags Garments Pvt. Ltd.

.....Petitioner.

Vs.

Union of India and others

.....Respondents.

Coram:

The Hon'ble Mr. Justice Surya Kant, Chief Justice

The Hon'ble Mr. Justice Ajay Mohan Goel, Judge

Whether approved for reporting?¹

For petitioner:

M/s. Amar Pratap, Goverdhan Lal and
Rohit Gupta, Advocates.

For respondents:

Mr. Rajesh K. Sharma, Assistant
Solicitor General of India for respondents
No.1 and 2.

Mr. Rajiv Jiwan, Advocate for respondent
No.3.

Surya Kant, Chief Justice (Oral):

Having gone through the contents of the Scheme of Budgetary Support under Goods and Service Tax regime especially in the light of Tax which accrues to the Central Government under Central Goods and Service Act, 2017 and Integrated Goods and Services Act, 2017, it appears to us that the impugned order, dated 13th November, 2018, passed by the Assistant Commissioner, Goods and Service Tax, Division, Baddi is appealable before the Appellate Authority under Section 107 of the Central Goods and Service Tax Act, 2017.

¹ Whether the reporters of the local papers may be allowed to see the Judgment?

Consequently, the writ petition is disposed of at this stage, relegating the petitioner to avail the alternative efficacious remedy. In case the appeal is not entertained on merits, the petitioner shall be at liberty to have recourse to the appropriate remedy, in accordance with law. Pending applications, if any, also stand disposed of.

(Surya Kant)
Chief Justice

(Ajay Mohan Goel)
Judge

December 31, 2018

(Guleria/K)