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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 1171/2020

IFB INDUSTRIES LTD.

..... Petitioner

Through: Mr. S. Ganesh, Sr. Advocate with  
Mr. U.A. Rana and Mr. Himanshu  
Mehta, Advocates.

versus

NATIONAL ANTI-PROFITEERING  
AUTHORITY & ANR.

..... Respondents

Through: Mr. Tushar Mehta, Solicitor General  
of India with Mr. Ravi Prakash,  
Mr. Zoheb Hossain, Mr. Mohammad  
Shahan Ulla, Mr. Farman Ali,  
Mr. Aman Malik and Mr. Sanjeev  
Menon, Advocates.

**CORAM:**

**HON'BLE MR. JUSTICE MANMOHAN**

**HON'BLE MR. JUSTICE SANJEEV NARULA**

**ORDER**

% **24.08.2020**

**CM APPL. 20184/2020**

The application has been heard by way of video conferencing.

Present application has been filed for amendment of the writ petition.

By the present application, the petitioner seeks to challenge the constitutionality and legality of Section 171 of the Central Goods and Services Tax Act, 2017 and Rule 126 of the Central Goods and Services Tax Rules, 2017.

Since the legality and validity of the aforesaid Section and Rules have been challenged in a batch of connected matters, which have been tagged with the present writ petition, present application is allowed and the amended writ petition is taken on record.

Respondents are permitted to file counter-affidavits within four weeks. Rejoinder-affidavits, if any, be filed within four weeks thereafter.

With the aforesaid directions, present application stands disposed of.

**W.P.(C) 1171/2020 & CM APPL. 3901/2020**

Since in the present matter, the constitutional validity and legality of Section 171 CGST Act as well as Rules 126, 127 and 133 of the CGST Rules are involved, issue notice to the learned Attorney General.

Mr. Zoheb Hussain, learned counsel, accepts notice on behalf of the learned Attorney General.

It is agreed between the counsel that issues of Constitutional validity as well as legality and interpretation of the CGST Act and Rules shall be framed by consensus. It is also agreed that Mr. V. Lakshmikumar, learned counsel, shall be the point person/coordinator for the petitioners and Mr. Zoheb Hussain, learned counsel shall represent the respondents.

Let common draft issues/points of law be prepared by the two counsel in consultation with the other counsel within two weeks. Thereafter, the parties shall file their written submissions not exceeding five pages along-with judgments they wish to rely upon within four weeks.

Mr. V. Lakshmikumar and Mr. Zoheb Hussain, shall also prepare a convenience compilation.

List on 3<sup>rd</sup> November, 2020 along-with W.P. (C) 10999/2018 and other connected matters for final hearing.

Interim orders, if any, to continue.

The earlier date fixed, if any, stands cancelled.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

**MANMOHAN, J**

**SANJEEV NARULA, J**

**AUGUST 24, 2020**

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