

\$~

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

+ W.P.(C) 3758/2020

WELDMART INTERNATIONAL Petitioner
Through: Mr. Vineet Bhatia, Advocate

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Anuj Aggarwal, ASC, GNCTD
with Mr. Ankit Monga, Advocate for
R-2 and R-3.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER
26.06.2020

%

The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.

It is pertinent to mention that present writ petition has been filed seeking a direction to the respondents to allow the petitioner to carry forward in its electronic credit ledger the credit of eligible dues in respect of stock available with the petitioner as on appointed day i.e. 30th June 2017 and to declare Rules 117 and 120A of the Central Goods and Services Tax Rules, 2017 as ultra vires Sections 140 and 174 of Central Goods and Services Tax Act, 2017. The petitioner also seeks a declaration that the

retrospective amendment made in Section 140(1) w.e.f. 01st July, 2017 is illegal and arbitrary.

Issue notice.

Mr. Anuj Aggarwal, learned counsel accepts notice on behalf of respondent nos. 2 and 3. Issue notice to unserved respondents.

Let the counter-affidavits be filed within four weeks.

Rejoinder-affidavit, if any, be filed within four weeks thereafter.

To await the judgment of the Supreme Court in *Union of India Vs. Brand Equity Treaties Limited & Ors., SLP (C) 7425-7428/2020*, list on 16th September, 2020.

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

JUNE 26, 2020

m