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

+ W.P.(C) 10284/2018, CM APPL. 40111/2018

SALES TAX BAR ASSOCIATION (REGD.) & ANR..... Petitioners

Through: Mr. Puneet Agrawal, Mr. Sanjay
Sharma, Mr. Ashok Sikka and
Mr. Yuvraj Singh, Advs.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Anurag Ahluwalia, CGSC with
Ms. Kartikeya Rastogi and
Mr. Abhigyan Siddhant, Advs. for R-
1.

Mr. Sadan Farasat, ASG, GNCTD
with Ms. Hafsa Khan and Ms.

Rudrakshi Deo, Advs. for R& 6.

Mr. Harpreet Singh, Sr. Standing
counsel for R-3,5 and 7.

Ms. Nidhi Mohan Parashar, Adv. for
R-4.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

% **12.09.2019**

1. The Sales Tax Bar Association has preferred the present writ petition raising several issues in relation to the difficulties being faced in entertainment, processing and allowance of the refund claims made under Section 54 of the Central Goods and Services Tax Act, read with Section 16 of the Integrated Goods and Services Tax Act. Petitioners urge that refunds are not being acknowledged, processed and granted in terms of the aforesaid Acts and the Rules framed there-under.

2. The grievance of the petitioners is also that the statutory mechanism created for entertaining refund claims is not being implemented, and that there are some inherent lacunas in the scheme formulated by the Respondents to process the refund claims.

3. We have heard the submissions of the learned counsel for the petitioners, as well as the learned counsel for the respondent Nos. 3, 5 and 7. At the first call, there was no representation on behalf of Respondent No. 4 and we therefore passed over the matter. At this stage, Ms. Nidhi Mohan Parashar, advocate-who represents the respondent No.4 in other similar cases, has appeared and accepts notice on behalf of Respondent no. 4.

4. We have heard the learned counsels for the parties again at length, and are informed that in relation to certain other related issues raised by the Sales Tax Bar Association in W.P.(C) No. 9575/2017, this Court has endeavoured to have the same resolved by requiring a meeting to held between all stakeholders including the petitioners' association. In that case, the learned Additional Solicitor General had been requested to arrange the meeting in her chamber and the respondents, namely, the Union of India, Ministry of Finance, Department of Revenue, Government of India; Government of NCT of Delhi, the GST Council of Goods and Services Tax Network (GSTN); The Principal Chief Commissioner, Customs, the Commissioner of State Services Tax, Delhi GST were directed to participate, negotiate and resolve the grievances and issues raised by the Sales Tax Bar Association.

5. The issues raised in the present petition are several and serious.

6. The basis for enactment and enforcement of the GST regime was to streamline the process of indirect taxation, and to encourage trade and commerce, both intrastate and interstate within the country. The GST regime

was brought into effect from 1st July, 2017, and it was to be expected that there would be some initial hiccups and bottlenecks. However, it was also expected that with passage of time and after gaining experience, the same would be resolved. Indeed, several of such issues have been addressed and resolved by the concerned authorities. However, several issues remain outstanding, some of which have been highlighted by the petitioners in the present petition.

7. Learned counsel for the petitioners submits, and we are also of the view, that the present proceedings are not adversarial in nature. The purpose of these proceedings is to achieve the streamlining of the GST regime, and for better implementation of the laws.

8. In view of the aforesaid, we are of the opinion that meetings should be held between all stakeholders, wherein representatives of the petitioners, and all the respondents are present so that all the issues raised in the present petition, and such other issues as are faced by the trade and industry, though not forming part of the petition, are taken up in the spirit of resolving the same for the better administration and implementation of the indirect tax regime in the larger interest of the nation.

9. We, therefore, direct the petitioners to make a bullet point presentation, listing all the issues as are raised in the present petition, and such other issues as may be outstanding. The said representation shall be circulated amongst the respondents, as well as the counsel for the respondents within a week. Within a week of the representation being made, a meeting shall be arranged to be held at the office of the GST Council at Janpath, New Delhi. The schedule of said meeting shall be co-ordinated by Sh. Harpreet Singh, learned Senior Standing Counsel representing respondent Nos. 3, 5 and 7.

The meeting shall be attended by the CEO and/or Vice President of the GST Network; an officer of the Commissioner level of respondent No.5; an officer of the Commissioner level of respondent Nos. 2 and 6, and the Additional Secretary from the office of respondent No.3. The time of the meeting shall be communicated to all concerned parties by Mr. Harpreet Singh, who shall also remain present in the meeting. In the meeting, the issues raised by the petitioners shall be taken up in seriatim. The minutes of the meeting shall be drawn up at the end of the day with respect to the issues taken up and discussed. In case, all the issues are not addressed on the same day, the same shall be considered on the next day, or on such earliest date as is convenient to all the stakeholders. The minutes of meeting shall be placed before the Court on the next date.

10. List on 15.10.2019.

11. Copy of this order be given *dasti* under the signature of the Court Master to learned counsels of the parties.

VIPIN SANGHI, J

SANJEEV NARULA, J

SEPTEMBER 12, 2019

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