

IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA

ON THE 15th DAY OF March, 2022

BEFORE

HON'BLE MR. JUSTICE TARLOK SINGH CHAUHAN

&

HON'BLE MR. JUSTICE CHANDER BHUSAN BAROWALIA

CIVIL WRIT PETITION NO. 5079/2020

BETWEEN:

**M/S. JUPITAR SOLAR POWER LIMITED,
VILLAGE KATHA, P.O & TEHSIL BADDI
DISTRICT SOLAN, H.P THROUGH ITS
MANAGING DIRECTOR**

....PETITIONER

**(BY MR. VISHAL MOHAN, MR. PARVEEN SHARMA AND MS.
SAMEEKSHA GUPTA, ADVOCATES)**

AND

- 1. UNION OF INDIA, THROUGH SECRETARY FINANCE
GOVERNMENT OF INDIA**
- 2. CENTRAL BOARD OF INDIRECT TAXES,
NEW DELHI, THROUGH ITS CHAIRMAN**
- 3. DEPUTY COMMISSIONER, GOODS AND SERVICE
TAX, COMMISSIONERATE SOLAN, H.P.**
- 4. COMMISSIONER GOODS AND SERVICE TAX
COMMISSIONERATE SHIMLA.**
- 5. ASSISTANT COMMISSIONER OF GOODS AND
SERVICE TAX, BLOCK NO.30, SDA COMPLEX
KASUMPTI, SHIMLA, H.P.**

....RESPONDENTS

(BY SH. BALRAM SHARMA, ASGI, FOR RESPONDENT NO.1

**MR. VIJAY ARORA, SENIOR STANDING COUNSEL, FOR
RESPONDENTS NO.2 TO 4**

**MR. AJAY VAIDYA, SR. ADDITIONAL ADVOCATE GENERAL,
FOR RESPONDENTS NO.5)**

*This petition coming on for admission after notice
this day, **Hon'ble Mr. Justice Tarlok Singh Chauhan,**
passed the following:*

ORDER

This petition has been filed for grant of following
reliefs:-

- “a. Issue writ in the nature of certiorari and
quash the notifications bearing No.21 of 2018
and 26 of 2018 and further hold the same not
to be applicable retrospectively and**
- b. further be pleased to issue writ in the
nature of mandamus and direct the
respondents to process claim of refunds of the
petitioner in time bound manner and**
- c. This court may be pleased to issue writ in
the nature of certiorari and quash the notice
dated 28.8.2020 holding the same to be in
contradiction with the provision of Section 54
of the Central Goods and Service Tax Act 2017
and**

d. xxx xxx xxx”

2. The issue raised in this petition is no longer res integra in view of the latest judgment of the Hon'ble Supreme Court in ***Union of India & Ors. Vs. VKC Foodsteps India (P) Ltd., (2022) 2 SCC 603.***

3. In view of the aforesaid judgment, nothing survives in this petition. The writ petition is dismissed leaving the parties to bear their own costs. Pending application(s), if any, shall stand disposed of accordingly.

(Tarlok Singh Chauhan)
Judge

(Chander Bhusan Barowalia)
Judge

15.3.2022
(mamta)