

ITEM NO.2+21

Court 6 (Video Conferencing)

SECTION III

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No.16003/2020

(Arising out of impugned final judgment and order dated 24-07-2020 in SCA No. 12483/2019 passed by the High Court of Gujarat at Ahmedabad)

UNION OF INDIA & ANR.

Petitioner(s)

VERSUS

THE QUARRY OWNERS ASSOCIATION & ORS.

Respondent(s)

(With appln.(s) for I.R. and IA No.135618/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and FOR DIRECTIONS)

WITH S.L.P.(C) No.14801/2020 (III)

S.L.P.(C) No.677/2021 (III)

(With appln.(s) for EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 3600/2021)

S.L.P.(C) Nos.1552-1557/2021 (XII)

(With appln.(s) for IA No.10888/2021 - PERMISSION TO FILE SYNOPSIS AND LIST OF DATES)

S.L.P.(C) No.2951/2021 (III)

(With appln.(s) for EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 23868/2021)

S.L.P.(C) No.589/2021 (XII)

(With appln.(s) for IA No. 3081/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No. 11112/2021 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

S.L.P.(C) No.1418/2021 (XII)

(With appln.(s) for FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 9830/2021 and FOR APPLICATION FOR RECTIFICATION ON IA 35757/2021)

S.L.P.(C) Nos.1742-1748/2021 (XII)

(With appln.(s) for EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 12582/2021 and FOR APPLICATION FOR RECTIFICATION ON IA 35752/2021)

S.L.P.(C) No.1868/2021 (III)

(With appln.(s) for FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 13239/2021)

**S.L.P.(C) No.1340/2021 (III)**

**(With appln.(s) for I.R. and EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 9259/2021)**

**Date : 08-04-2021 These matters were called on for hearing today.**

**CORAM :**

**HON'BLE DR. JUSTICE D.Y. CHANDRACHUD  
HON'BLE MR. JUSTICE M.R. SHAH**

**For Petitioner(s)**

**Mr. Balbir Singh, ASG  
Ms. Binu Tamta, Adv.  
Mr. Shantanu Sharma, Adv.  
Mr. Shyam Gopal, Adv.  
Mr. Mukesh Kumar Maroria, AOR  
  
Mr. B. Krishna Prasad, AOR  
  
Mr. Arvind Datar, Sr. Adv.  
Mr. Harish Bindumadhvanan, Adv.  
Mr. Pawanshree Agrawal, AOR  
Ms. Abhipsa Anamika, Adv.  
  
Mr. B. V. Balaram Das, AOR  
  
Mr. Sujit Ghosh, Adv.  
Mr. Krishna Rao, Adv.  
Mr. Nikilesh Ramachandran, AOR**

**For Respondent(s)**

**Ms. Charanya Lakshmikumaran, AOR  
Mr. Aditya Bhattacharya, Adv.  
Ms. Apeksha Mehta, Adv.  
Ms. Mounica Kasturi, Adv.  
  
Dr. Avinash Poddar, Adv.  
Mr. Devendra Singh, AOR  
  
Mr. Mukesh Kumar Maroria, AOR  
  
Mr. Uchit Seth, Adv.  
Mr. Santosh Krishnan, AOR**

**UPON hearing the counsel the Court made the following  
O R D E R**

- 1 This batch of petitions arises from the judgments of the High Court of Gujarat and of the High Court of Madras. The Gujarat High Court has held that Explanation (a) to Rule 89(5) of the CGST Rules 2017 is *ultra vires*, while a contrary view has been taken by the High Court of Madras. Since a large number of petitions are pending in the High Courts on the same issue, it is appropriate that we list the present batch of cases at an early date, which we do by posting the cases for final hearing on 28 April 2021. The entire batch of petitions shall be listed at the top of the Board on that date.
  
- 2 In order to facilitate the learned counsel and the Court in appreciating the gamut of the matter, certain house-keeping directions are required, which are issued as follows:
  - (i) Counter affidavits, if any, shall be filed within a period of two weeks from today and no adjournment shall be granted on the next date of hearing;
  - (ii) Mr Balbir Singh, learned Additional Solicitor General shall, within a period of ten days, circulate an index of statutory provisions as well as circulars on which the Revenue would seek to place reliance at the final hearing. Within three days of the receipt of the e-mails, all the learned counsel shall indicate to the Additional Solicitor General the additions which they request to be made to the index so that a common compilation can be filed;
  - (iii) As regards case law and precedent, it has been agreed that Mr Sujit Ghosh, learned senior counsel appearing on behalf of the first respondent in some of the cases, shall likewise circulate an index of the case law on which he seeks to place reliance. All the learned counsel who wish to make any additions to the case law shall indicate this to Mr Sujit Ghosh within three days of the receipt of the emails;

- (iv) In the above manner, two separate common compilations shall be made available to the Court in the soft form, one containing the statutory provisions and circulars and material associated with it and the second consisting of the precedent on the subject; and
  - (v) Written submissions shall be filed by all the learned counsel appearing on behalf of the contesting parties at least two weeks before the date of hearing.
- 3 The Registry shall ensure that the PDF format together with consecutive pagination is circulated to all the learned counsel appearing in the matter so as to ensure that the page references which are made available to the Court are also made available to all the learned members of the Bar for facilitating their submissions.
  - 4 In the event that there is any difficulty experienced by the learned counsel in accessing the PDF files, they may contact the Court Masters of this Court, Mr Sanjay Kumar or Mr Chetan Kumar, as the case may be.
  - 5 List the Special Leave Petitions on 28 April 2021 at the top of the Board.

**(CHETAN KUMAR)**  
**A.R. - cum - P.S.**

**(SAROJ KUMARI GAUR)**  
**Court Master**