

ITEM NO.8

Court 5 (Video Conferencing)

SECTION XIV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No.7226/2021

(Arising out of impugned final judgment and order dated 21-05-2021 in WPC No.5149/2021 passed by the High Court of Delhi at New Delhi)

**MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
GOVERNMENT OF INDIA**

Petitioner(s)

VERSUS

GURCHARAN SINGH

Respondent(s)

(With appln.(s) I.R. and IA No.64292/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.64295/2021-EXEMPTION FROM FILING AFFIDAVIT)

Date : 01-06-2021 This petition was called on for hearing today.

CORAM :

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

For Petitioner(s) **Mr. K.K. Venugopal, AG**
 Mr. Tushar Mehta, SG
 Mr. Ankur Talwar, Adv.
 Mr. Zoheb Hussain, Adv.
 Ms. Suhasini Sen, Adv.
 Mr. Mukesh Kumar Maroria, AOR

For Respondent(s)

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

- 1 The Division Bench of the High Court of Delhi by its order dated 21 May 2021 has held that the levy of IGST on oxygen concentrators that are imported as gifts for personal use is violative of Articles 14 and 21 of the Constitution and, hence unconstitutional.
- 2 Mr K K Venugopal, learned Attorney General for India appearing on behalf of the petitioners submits that on 28 May 2021, at the Forty-Third meeting of the GST Council, a decision was taken to constitute a Group of Ministers to scrutinize the need for "further relief to Covid-19 related individual items immediately". The Group of Ministers is to submit its report by 8 June 2021.
- 3 It has been submitted that the judgment of the High Court trenches upon a pure issue of policy. It has been further submitted that the exemption which has been granted in respect of the concentrators which are imported by the State or its agencies falls in a clearly distinct classification.
- 4 Arguable questions are raised.
- 5 Issue notice, returnable in four weeks.

6 Dasti, in addition, is permitted.

7 Till the next date of listing, there shall be a stay of the
operation of the impugned judgment and order of the High
Court dated 21 May 2021.

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

(SAROJ KUMARI GAUR)
BRANCH OFFICER