

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**SPECIAL CIVIL APPLICATION NO. 18125 of 2017**

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FC AGRAWAL COAL PVT. LTD.....Petitioner(s)

Versus

UNION OF INDIA & 2....Respondent(s)

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Appearance:

MR HARDIK P MODH, ADVOCATE for the Petitioner(s) No. 1

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CORAM: **HONOURABLE MR.JUSTICE AKIL KURESHI**
and
HONOURABLE MR.JUSTICE BIREN VAISHNAV

Date : 04/10/2017

ORAL ORDER**(PER : HONOURABLE MR.JUSTICE AKIL KURESHI)**

1. The petitioner is an importer of coal. The petitioner has challenged vires of the Goods and Service Tax (Compensation to States) Act, 2017 and relevant notifications issued under the said Act, *inter alia*, on the ground that the same is *ultra-vires* Article 279A of the Constitution of India. Main grievance of the petitioner is that on the coal imported by it prior to the introduction of goods and service tax regime, the petitioner had already paid clean energy cess at the prescribed rate and on the stock which the petitioner had not cleared, no credit

would be allowed on such cess and the petitioner would be asked to pay fresh cess under the Goods and Service Tax (Compensation to States) Act, 2017 and the rules made thereunder.

2. **NOTICE**, returnable on 15.11.2017. In view of the fact that the validity of a Union legislation is questioned, let there be **NOTICE** to the learned Attorney General also. Direct service is permitted.

(AKIL KURESHI, J.)

ANKIT

(BIREN VAISHNAV, J.)

THE HIGH COURT
OF GUJARAT

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