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

+ **W.P.(C) 5237/2021**

FEDERATION OF INDIAN SMALL SCALE BATTERY
ASSOCIATIONS (REGD.) AND ANR.Petitioners

Through: Mr. Rajat Mittal, Advocate.

versus

UNION OF INDIA AND ORS.Respondent

Through: Ms. Sonu Bhatnagar, Sr. Standing
Counsel with Ms. Venus Mehrotra
and Ms. Kanak Grover, Advocate for
R2 and R3. Mr. Ripudaman Bhardwaj,
CGSC with Mr.Kushagra Kumar,
Advocate for R1/UOI.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE TALWANT SINGH

ORDER

% **10.05.2021**

[Court hearing convened *via* video-conferencing on account of COVID-19]

CM APPLs. 16073/2021, 16074/2021

1. Allowed, subject to just exceptions.

CM APPL. 16075/2021

2. The prayer made in the captioned application is to grant exemption from filing attested affidavits along with the writ petition. The prayer made in the captioned application is allowed, subject to the petitioners placing on record the attested affidavits, within three days of the resumption of the normal functioning by this court.

3. The application is, accordingly, disposed of.

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4. *Via* this petition, challenge has been laid to the constitutional vires of Section 16(2)(c) of the Central Goods and Service Tax Act, 2017 (in short ‘CGST Act’) as also Rule 36(4) and 86A(1)(b) of the Central Goods and Service Tax Rules, 2017 [in short ‘CGST Rules’].
5. We are informed by Mr. Rajat Mittal, appearing on behalf of the petitioner, that there are other petitions pending adjudication before this Court, which raise issues, that are similar to the ones, that subsist in the instant writ petition.
6. Accordingly, issue notice.
7. Ms. Sonu Bhatnagar accepts notice on behalf of the respondent nos. 2 and 3, while Mr. Ripudaman Bhardwaj accepts notice on behalf of the respondent no.1/Union of India.
8. Counter-affidavit(s) will be filed within four weeks. Rejoinder(s) thereto, if any, will be filed before the next date of hearing.
9. List the captioned petition on 26.07.2021 along with the connected writ petitions, i.e., W.P.(C) Nos. 6293/2019, 6914/2020, 6895/2020, W.P.(C) 13154/2019, and W.P.(C) 13097/2019.

RAJIV SHAKDHER, J

TALWANT SINGH, J

MAY 10, 2021

tr

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Click here to check corrigendum, if any

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