

|                                   |   |                   |            |
|-----------------------------------|---|-------------------|------------|
| Filing No.                        | WP-30158/2024   | Filing Date       | 01/03/2024 |
| Registration No.                  | WP-6041/2024  | Registration Date | 05/03/2024 |
| Stage                             | Pending   |                   |            |
| CNR                               | HCMA010434372024  |                   |            |
| Petitioner and Respondent Details |   |                   |            |
| Petitioner Details                | M/S. POLYSPIN PRIVATE LIMITED   |                   |            |
| Respondent Details                | UNION OF INDIA<br>R-2 STATE OF TAMIL NADU<br>R-3 COMMISSIONER OF COMMERCIAL TAXES<br>R-4 ADDITIONAL COMMISSIONER OF GST AND CENTRAL EXCISE<br>R-5 COMMISSIONER OF GST AND CENTRAL EXCISE (APPEALS) COIMBATORE |                   |            |
| Petitioner Counsel                | VINAY KUMAR SHRAFF<br>A.K.RAJARAMAN<br>R.CHANDRASUDAN   |                   |            |



WEB COPY

**W.P.No.6041 of 2024**  
**&**  
**WMP Nos.6678 & 6679 of 2024**

**SENTHILKUMAR RAMAMOORTHY J.**

The notification No.1/2017-Central Tax (Rate) dated 28.06.2017 issued by the first respondent and the Notification No.II(2)/CTR-532 (d-4)/2017 dated 29.06.2017 issued by the second respondent are under challenge as is the appellate order dated 18.08.2023.

2. The primary basis of challenge is that rate fixation is a function assigned to the GST Council under the Central Goods and Services Tax Act, 2017 and that the GST Council meetings did not recommend the inclusion of residuary entry 453.

3. Learned counsel for the petitioner referred to the impugned order and pointed out that the petitioner had remitted a total sum of Rs.12,11,97,175/- towards the disputed tax amount of Rs.12,23,79,681/-. In these circumstances, since a *prima facie* case is



WEB COPY

SENTHILKUMAR RAMAMOORTHY J.

kal

made out, there shall be an order of interim stay of all further proceedings pursuant to the appellate order under challenge until the matter is heard next.

4. Mr.Sai Srujan Tayi, learned senior standing counsel, accepts notice on behalf of respondents 1,4 and 5; Mr.P.Balathandayutham, learned Special Government Pleader, accepts notice on behalf of the second respondent; and Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), accepts notice on behalf of the third respondent.

List the matter on 04.04.2024.

06.03.2024

kal

W.P.No.6041 of 2024  
&  
WMP Nos.6678 & 6679 of 2024