



S.R.JOSHI

wp-817-2018

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CHAMBER SUMMONS NO.141 OF 2018
IN
WRIT PETITION NO.817 OF 2018
WITH
WRIT PETITION NO.817 OF 2018

Navnit Motors Pvt. Ltd., .. Applicant

In the matter between
Navnit Motors Pvt. Ltd., .. Petitioner.
v/s.

The Union of India & Others .. Respondents.

Mr. Bharat Raichandani i/b. UBR Legal, for Applicant/ Org. Petitioner.
Mr. Pradeep S. Jetly, for Respondent Nos.1,2, 4 and 5.
Ms. Jyoti Chawan, AGP for Respondent Nos.3 and 6.

**CORAM: M.S.SANKLECHA &
RIYAZ I. CHAGLA, JJ.**
DATE : 17th OCTOBER, 2018.

P.C:-

This Chamber Summons has been taken out by the Applicant to amend the Petition so as to incorporate the correct amount of transitional credit under the Goods & Service Tax Act, 2017, which is in dispute in this appeal. The correct amount, as this application states is Rs.6,45,47,514/- as against what has been shown in the Petition is Rs.6,06,15,974/-. Petition is still awaiting admission. The Respondents have no objection at this application being allowed.

2 Chamber Summons is allowed in terms of prayer clause (a). Amendment to be carried out forthwith. Re-verification dispensed with. Amendment to be carried out in the copies of the Petition served upon the Respondents, immediately.

3 This Petition under Article 226 of the Constitution of India, seeks to declare Section 140 (3)(iv) of the Central Goods and Service Tax Act, 2017 (the Act), being null and void as it is violative of Constitution of India.

4 This very challenge was a subject matter of consideration by this Court's in *JCB India Ltd., v/s. Union of India 2018 (15)G.S.T.L. 145*, and the challenge was negatived. The impugned provisions were declared to be Constitutional and the Petition was dismissed.

5 Mr. Raichandani, learned Counsel appearing for the Petitioner seeks to rely upon the decision of the Hon'ble Gujarat High Court in *Filco Trade Centre Pvt. Ltd., v/s. Union of India* (Special Civil Application No. 18433 of 2017) rendered on 5th September, 2018 – where an identical challenge to the one made herein, was upheld. We are not even examining the above decision of the Gujarat High Court as we are bound by the decision of our Court in *JCB India Ltd., (supra)*, where an identical challenge was rejected.

6 Therefore, this **Petition is dismissed**. No order as to costs.

(RIYAZ I. CHAGLA,J.)

(M.S.SANKLECHA,J.)