

ITEM NO.8 Court 1 (Video Conferencing) SECTION XVI-A
S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Transfer Petitions(Civil) Nos.1481-1482/2021

UNION OF INDIA

Petitioner(s)

VERSUS

M/S CUMMINS TECHNOLOGIES INDIA PVT LTD. & ORS.ETC. Respondent(s)
(FOR ADMISSION and IA No.106940/2021-STAY APPLICATION)

Date : 20-09-2021 These petitions were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE SURYA KANT
HON'BLE MS. JUSTICE HIMA KOHLI

For Petitioner(s)

Mr. Tushar Mehta, SG
Mr. S.V. Raju, ASG
Mr. Zoheb Hossain, Adv.
Ms. Chinmayee Chandra, Adv.
Mr. Kanu Agrawal, Adv.
Mr. Mukesh Kumar Maroria, AOR

For Respondent(s)

Mr. B. Lakshmi Narasimhan, Adv.
Mr. Aditya Bhattacharya, Adv.
Ms. Apeksha Mehta, Adv.
Ms. Charanya Lakshmikumaran, AOR

Mr. Vinay Shraff, Adv.
Mr. Ravi Bharuka, AOR
Mr. Ankit Agarwal, Adv.

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

The Court is convened through Video Conferencing.

Heard Mr. Tushar Mehta, learned Solicitor General, Mr. S.V. Raju, learned Additional Solicitor General appearing for the Union of India, learned counsel appearing for Respondent No.1,

who is on caveat, and carefully perused the record.

These transfer petitions have been filed by the Union of India under Article 139A read with Article 142 of the Constitution of India seeking transfer of two Writ Petitions to this Court, i.e., (i) Writ Petition No. 9443/2020 titled 'M/s. Cummins Technologies vs Union of India' pending before the High Court of Madhya Pradesh at Indore and (ii) Writ Petition No.7767 /2020 titled 'M/s. SPL Infrastructure Private Limited v. Assistant Commissioner of State Tax, Narasannapeta and Ors.' pending before the High Court of Andhra Pradesh at Amaravati. In both these Writ Petitions, the constitutional validity of Section 16(2)(c) of the Central Goods and Services Tax Act, 2017 has been challenged.

In addition to the aforementioned two Writ Petitions, we are informed that the constitutional validity of Section 16(2)(c) of the CGST Act has been challenged in 34 other writ petitions, which are stated to be pending across nine High Courts in the country.

According to learned Solicitor General, since the issue has implication on a number of matters pending across the country and also ramifications of huge amounts payable under the said Act, it would be appropriate if this Court hears all the matters.

Even though learned Solicitor General insisted for transfer of cases pending before various High Courts to this Court, we are not inclined to entertain these transfer petitions, for the reason that various High Courts are already seized of the matters. In particular, in the matter before the High Court of M.P., Indore Bench, counter affidavit is already stated to have been filed.

In view of the above, we request the High Court of Madhya Pradesh, Indore Bench to dispose of the Writ Petition No.9443/2020, pending adjudication before it, as early as possible and preferably within a period of two months' time from the date of communication of this Order.

Parties are at liberty to advance their respective arguments before the High Court of Madhya Pradesh, Indore Bench.

So far as other Writ Petitions, which are pending before various High Courts, it is open for the parties to bring this Order to the notice of the concerned High Courts and seek expeditious disposal of their cases.

The Transfer Petitions are disposed of in the afore-stated terms.

Pending applications, if any, shall also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(R.S. NARAYANAN)
COURT MASTER (NSH)