

ITEM NO.21

COURT NO.15

SECTION XIV

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

Petition for Special Leave to Appeal (C) No.29276/2024

[Arising out of impugned final judgment and order dated 22-08-2024 in WP(C) No. 11591/2024 passed by the High Court of Delhi at New Delhi]

TEAM COMPUTERS PRIVATE LIMITED

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(IA No.282959/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 13-12-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s)

Mr. Kavin Gulati, Sr. Adv.
Ms. Hemlata Rawat, AOR
Mr. Kashish Gupta, Adv.
Mr. Aman Bhasin, Adv.
Mr. Praveen Verma, Adv.
Mr. Mohith Shivakumar, Adv.
Mr. Dushyant Sharma, Adv.
Mr. Abhinav Mathur, Adv.
Mr. Rahul Bhatt, Adv.
Ms. Tanuja Rawat, Adv.

For Respondent(s)

Mr. Rupesh Kumar, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. Udai Khanna, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Aditya Dixit, Adv.

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

1. Application seeking exemption from filing certified copy of the impugned order is allowed.
2. We have heard Mr. Kavin Gulati, the learned Senior counsel appearing for the petitioner and Mr. Rupesh Kumar, the learned

Senior counsel appearing for the respondents.

3. It appears that the High Court declined to entertain the Writ Petition filed by the petitioner - herein on the ground that the petitioner has an efficacious remedy of an appeal under Section 112 of the Central Goods and Services Act, 2017 before the Goods and Services Tax Appellate Tribunal.

4. However, the fact is that the Goods and Services Tax Appellate Tribunal has not been made functional till this date.

5. When this matter was being heard, Mr. Rupesh Kumar, the learned Senior counsel appearing for the department assisted us by submitting that it is true that the Goods and Services Tax Appellate Tribunal is not functional but if the assessee wants to file an appeal, he can file it with a pre-deposit of 10% of the tax liability demanded by the authority.

6. We would like to first know at the earliest why the Goods and Services Tax Appellate Tribunal has not been made functional till this date.

7. We want a report in the aforesaid regard by the next date of hearing.

8. Issue notice, returnable in three weeks.

9. Mr. Rupesh Kumar, the learned Senior counsel waives service of notice for and on behalf of the respondents.

10. It appears that a writ petition had to be filed before the High Court as the Department wants to claim back the amount which was already refunded to the assessee.

11. In such circumstances, the order passed by the Department asking the assessee to pay back the already refunded amount shall remain stayed from its operation.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)