

Gillette India Limited & Anr vs Union Of India & Ors on 21 March, 2018

Author: S. Ravindra Bhat

Bench: S. Ravindra Bhat, A. K. Chawla

\$~42 to 44

* IN THE HIGH COURT OF DELHI AT NEW DELHI

42

+ W.P.(C) 2697/2018 & CM APPL. 11004/2018

GILLETTE INDIA LIMITED & ANR.

..... Petitioners

versus

UNION OF INDIA & ORS.

..... Respondents

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W.P.(C) 2698/2018 & CM APPL. 11005/2018

PROCTER & GAMBLE HYGIENE & HEALTH CARE LIMITED

& ANR.

..... Petitioners

versus

UNION OF INDIA & ORS.

..... Respondents

44

W.P.(C) 2699/2018 & CM APPL. 11006/2018

PROCTER & GAMBLE HOME PRODUCTS PRIVATE LIMITED

& ANR.

..... Petitioner

versus

UNION OF INDIA & ORS.

..... Respondents

Present: Mr. Tarun Gulati, Advocate with Mr. Shashi Mathews,
Mr. Sparsh Bhargava, Mr. Nikhil Gupta, Mr. Kishore
Kunal, Mr. Vipin Upadhyay, Mr. Vasu Nigam and
Ms. Rachana Yadav, Advocates for petitioners in Item
No.42 to 44.
Mr. Sanjeev Narula, CGSC with Mr. Abhishek Ghai,
Adv. for R-1 in Item No.42 to 44.
Mr. Harpreet Singh, Sr. Standing Counsel for R-2 to R-4
Item No.42 to 44.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% 21.03.2018 Issue notice. Mr. Sanjeev Narula, CGSC and Mr. Harpreet Singh, Sr. Standing Counsel accept notice on behalf of respondent Nos. 1 and 2 to 4, respectively.

The petitioners' collective grievance is that the entitlement conferred by the combined effect of Rule 117(4)(a)(ii) of the Central Goods and Services Tax Rules, 2017 enabling them to claim 60% input tax credit, in respect of the goods, as dealers (having regard to the circumstances that there was no requirement under the Central Excise provisions previously) has been, in effect, negated and

nullified on the part of the Revenue. They highlight that part 7B in TRAN-1 especially excludes its application to them whereas, TRAN- 2, when applied, was not accepted.

Having regard to the materials on record, the Court hereby directs that the applicants may be allowed to furnish the particulars which shall be taken on the record, along with TRAN-2 application, either manually or through a separate enabling annexure for future use, if required.

List on 9th April, 2018.

Order dasti.

S. RAVINDRA BHAT, J A. K. CHAWLA, J MARCH 21, 2018 nn