

IN THE HIGH COURT OF JHARKHAND AT RANCHI

W.P. (T) No. 1100 of 2021

M/s. Chocolate Hotels Pvt. Ltd. Petitioner
Versus
Union of India & others ... Respondents

**CORAM: Hon'ble Mr. Justice Aparesh Kumar Singh
Hon'ble Mrs. Justice Anubha Rawat Choudhary**

Through Video Conferencing

For the Petitioner : Ms. Vishakha Gupta, Advocate
For the Respondent : Mr. Rajiv Sinha, ASGI

02/13.04.2021 Learned counsel for the petitioner submits that defect nos. 1 & 2 may be ignored. Regarding defect no. 1, she submits that relevant part of the notification dated 27th July, 2017 (Annexure-3) has already been annexed. Defect no. 2 relates to authentication of certain renumbering of the paragraph on that page. Accordingly, they are ignored.

Since the vires of provisions of Section 16(4) of Central Goods and Services Tax Act, 2017 and Rule 61(5) of the Central Goods and Services Rules, 2017 are under challenge along with other reliefs, let the matter be placed before the appropriate Bench, as per the present distribution of roster.

Let the instant matter be tagged along with W.P. (T) No. 4373 of 2020 also on Board today as the vires of the provisions of CGST Act and CGST Rules, 2017 are also under challenge in the said writ petition.

(Aparesh Kumar Singh, J.)

(Anubha Rawat Choudhary, J.)