

GST : High Court's judgment striking off clause (iv) of sub-section (3) of section 140 which took away right of first stage dealers with retrospective effect to avail benefit of cenvat credit in relation to goods which were purchased prior to one year from date when GST came into effect i.e. 1-7-2017 holding it as unconstitutional was to be stayed

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[2019] 104 taxmann.com 187 (SC)

SUPREME COURT OF INDIA

Union of India

v.

Filco Trade Centre (P.) Ltd.

**A. K. SIKRI AND S. ABDUL NAZEER, JJ.
SLP. APPEAL (C) NOS. 32709-32710 OF 2018
JANUARY 2, 2019**

Tushar Mehta, SG, Ms. Shraddha Deshmukh, Rajiv Nanda, Zoheb Hossain, Advs. B. Krishna Prasad and Ms. Anil Katiyar, AOR's, for the Petitioner.

ORDER

It is contended by learned Solicitor General of India that there is a difference of opinion between the High Courts. Bombay High Court had taken a different view which is in favour of the petitioner(s) but the same is not followed by the Gujarat High Court in the impugned judgment.

Issue notice, returnable in six weeks.

In the meantime, operation of the impugned judgment shall remain stayed.

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