IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION NO. 18433 of 2017

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FILCO TRADE CENTRE PVT. LTD & 1....Petitioner(s)

Versus

UNION OF INDIA & 1....Respondent(s)

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Appearance:

UCHIT N SHETH, ADVOCATE for the Petitioner(s) No. 1 - 2

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CORAM: **HONOURABLE MR.JUSTICE AKIL KURESHI**
and
HONOURABLE MR.JUSTICE BIREN VAISHNAV

Date : 06/10/2017

ORAL ORDER

(PER : HONOURABLE MR.JUSTICE AKIL KURESHI)

1. Leave to amend.

2. The petitioners have challenged the condition contained in clause (iv) of sub-section (3) of section 140 of the Central GST Act. The petitioners under the earlier regime were the first such dealers and importers of manufactured goods. With introduction of GST, the petitioners could avail their CENVAT credit of the stock of goods lying with the petitioners, on which, the purchases were made not earlier than one year. The case of the petitioners is that they have sizable stock of goods purchased prior to the said

period and on which, by virtue of the said condition, no cenvat credit would be available.

3. **NOTICE,** returnable on 17.11.2017. In view of the fact that the legislation framed by the parliament is under challenge, let there be **NOTICE** to the learned Attorney General also.

(AKIL KURESHI, J.)

(BIREN VAISHNAV, J.)

ANKIT