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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 4487 OF 2025

Tokheim India Pvt. Ltd.

.. Petitioner

Versus

Union of India thr. The Ministry
of Finance & Ors.

.. Respondents

Adv. Asadulla Thangal, a/w. Adv. Rajendra Barot, Adv. Sagnik Chatterjee, Adv. Ayush Chaddha i/b. AZB & Partners for Petitioners.

Adv. Ram Ochani a/w Adv. Abhishek Mishra for Respondent Nos. 2 & 3.

Adv. S. D. Vyas, Addl. GP a/w Adv. Aditya Deolekar, AGP for Respondent No. 4.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE: APRIL 3, 2025

P. C.

1. The issue involved in the present Petition is whether the Goods and Services Tax can be levied on the assignment of lease hold rights of a plot of land allotted on lease by the Maharashtra Industrial Development Corporation (MIDC), and the buildings constructed thereon, by the lessee to a third party, on the payment of a lump sum consideration.

2. The GST Authority considered this as a supply of service under the provisions of Central/State Goods and Services Act, 2017. According to the Petitioner, the issues raised in the present Petition are squarely covered by a Division Bench. Decision of the Gujarat High Court in the case of ***Gujarat Chambers of Commerce and Industry and Others Vs. Union of India and Others*** decided on 3rd January, 2025.

3. The Division Bench of the Gujarat High Court has taken the view that the assignment by sale or transfer of leasehold rights of the plot of land allotted by the Gujarat Industrial Development Corporation (GIDC) to the lessee or its successor (assignor) in favour of a 3rd party (assignee) for consideration, shall be an assignment/sale/ transfer of benefits arising out of "immovable property" by the lessee-assignor in favour of a 3rd party who would then become a lessee of GIDC in place of the original allottee-lessee. In such circumstances, the Gujarat High Court held that the provisions of Section 7 (1) (a) of the GST Act providing for scope of supply read with clause 5 (b) of Schedule II and clause 5 of Schedule III would not be applicable to such a transaction and the same would not be subject to levy of GST as provided under Section 9 of the GST Act.

4. Considering that one High Court has already taken this view and no contrary view is placed before us, we find that this is an important issue that needs to be addressed by this Court. In fact, this issue has been raised in other Petitions as well such as Writ Petition No.14434 of 2023 (*Siemens Limited V/S Union of India & Others*) as well as Writ Petition No.16665 of 2024 (*Chambers of Small Industries Association & Another V/S The State of Maharashtra & Others*). In the case of Siemens Limited (supra) as well as in Chambers of Small Industries Association (supra) this Court has stayed the adjudication of the Show Cause Notices.

5. As far as the present case is concerned a Show Cause Notice dated 2nd August, 2024 was issued to the Petitioner and adjudication order dated 6th January, 2025 is also passed by Respondent No. 3. In these circumstances, in this Petition, the effect and implementation of the order dated 6th January, 2025 shall remain stayed.

6. Place the above Writ Petition alongwith Writ Petition No. 14434 of 2023 and other connected Writ Petitions on 15th April, 2025 at 2.30 p.m.

7. This order will be digitally signed by the Private Secretary/
Personal Assistant of this Court. All concerned will act on production by fax
or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

(3)WRIT PETITION NO.957 OF 2025

TTC-MIDC Industries Association & Anr. ...Petitioners

Versus

Union of India & Ors. ...Respondents

WITH

WRIT PETITION NO.1596 OF 2025

Frontline Roll Forms Private Limited ...Petitioner

Versus

State of Maharashtra & Ors. ...Respondents

WITH

WRIT PETITION NO.4862 OF 2025

M/s. Bansal Steel Rolling Mills ...Petitioner

Versus

Union of India & Ors. ...Respondents

WITH

WRIT PETITION NO.4487 OF 2025

Tokheim India Private Limited ...Petitioner

Versus

Union of India & Ors. ...Respondents

WITH

WRIT PETITION NO.6041 OF 2025

M/s. B. Sorabji Through
Mr. Malcolm Maneck Mowdawala ...Petitioner

Versus

The Union of India & Ors. ...Respondents

WITH

WRIT PETITION NO.16665 OF 2024

Chambers of Small Industry Associations & Anr. ...Petitioners

Versus

Union of India & Ors. ...Respondents

**WITH
WRIT PETITION NO.14434 OF 2023**

Siemens Ltd. ...Petitioner

Versus

Union of India & Ors. ...Respondents

**WITH
WRIT PETITION NO.487 OF 2025**

Sandoz Private Limited ...Petitioner

Versus

The Union of India & Ors. ...Respondents

**AND
(16)WRIT PETITION NO.17911 OF 2024
WITH
INTERIM APPLICATION (ST) NO.4872 OF 2025**

Timber Sales Pvt Ltd & Anr. ...Petitioners/Applicants

Versus

Union of India & Ors. ...Respondents

**AND
(28)WRIT PETITION NO.5003 OF 2025**

Autotech Ancillaries Limited ...Petitioner

Versus

Union of India & Ors. ...Respondents

**AND
ORDINARY ORIGINAL CIVIL JURISDICTION
(5) WRIT PETITION (L) NO.12207 OF 2025**

The Estate Investment Company Pvt. Ltd. & Anr. ...Petitioners

Versus

The Union of India & Ors. ...Respondents

AND
(29) WRIT PETITION (L) NO.8827 OF 2025

M/s Elite Clothing Company Private Limited ...Petitioner

Versus

Union of India & Ors. ...Respondents

Mr. Rohan Shah, Senior Advocate a/w Ms. Ginita Bodani, Mr. Mohammed Anajwalla, Mr. Gopal Mundhra and Mr. Kalp Saraiya i/b. Economic Laws Practice for the Petitioner in WP/957/2025, WP/16665/2024 and WP/14434/2023.

Mr. Chirag Shetty a/w Mr. Jitendra Motwani i/b. Economic Laws Practice for the Petitioner in WP/1596/2025.

Mr. Arun Jain i/b. Mr. Kartik Vig for the Petitioner in WP/4862/2025.

Mr. Rohan Shah, Senior Advocate a/w Ms. Vidushi Maheshwari, Mr. Rajendra Barot, Mr. Suresh Varanasi, Mr. Sagnik Chatterjee, Mr. Asadulla Thangal, Mr. Ayush Chaddha and Mr. Mohammed Anajwalla i/b. AZB & Partners for the Petitioner in WP/4487/2025.

Mr. Bharat Raichandani a/w Mr. Ameet Mehta, Mr. Pritesh Kumar, Ms. Sheetal Pandya and Ms. Sakshi Gandhi i/b. Solicis Lex for the Petitioner in WP/6041/2025.

Mr. Rohan Shah, Senior Advocate a/w Mr. Mohammed Anajwalla and Mr. Naveenkumaar S. i/b. Swamy Associates for the Petitioner in WP/487/2025.

Mr. Sharan Jagtiani, Senior Advocate, Mr. Rohan Kadam, Mr. Prakhar Parekh, Ms. Azraa Millwalla, Ms. Arya Gadagkar and Mr. Jai Sanyal i/b. M/s. Rashmikant & Partners for the Petitioner in WPL/2207/2025.

Ms. Jyoti Chavan, Addl. G. P. for Respondent Nos.4 and 5 in WPL/2207/2025.

Mr. Rohan Shah, Senior Advocate a/w Mr. Mohammed Anajwalla, Mr. Anupam Dighe, Ms. Chandni Tanna and Mr. Prathamesh Chavan i/b. Economic Laws Practice for the Petitioner in WPL/8827/2025.

Ms. Jyoti Chavan, Addl. G. P. for the Respondent-State in WPL/8827/25.

Mr. Sahil P. a/w Ms. Vidhi Jain and Ms. Shiwani Kaushik for the Petitioner in WP/5003/2025.

Ms. Shruti D. Vyas, Addl. G. P a/w Mr. Aditya R. Deolekar, AGP for the Respondent-State in WP/5003/2025.

Mr. Ram Ochani a/w Mr. Sumankumar-Das for Respondent No.1 in WP/5003/2025

Mr. Anupam Dighe, Ms. Chandni Tanna and Mr. Prathamesh Chavan i/b. India Law Alliance for the Petitioners/Applicants in WP/17911/2024 with IAST/4872/2025.

Ms. Shurti D. Vyas, Addl. G. P a/w Mr. Manish Pabale, AGP for the Respondent-State in WP/17911/2024 and IAST/4872/2023.

Mr. Siddharth Chandrashekhar a/w Mr. Harshal Shingnapurkar and Adv. S. Kar for the Respondent in WP/17911/2024.

Ms. Shruti D. Vyas, Addl. G. P a/w Ms. Naira Jeejeebhoy, Counsel and Mr. Aditya R. Deolekar, AGP for the Respondent-State in Writ Petitions Nos.957, 1596, 4862, 4187, 6041, 487, 8431 of 2025 and WP/16663/2024 and WP/14434/2023.

Ms. Jaymala Ostwal, Sr. Panel a/w Ms. Megha Bajoria for Respondent Nos.1 to 4 in WP/957/2025.

Mr. Jitendra Mishra a/w Ms. Sangeeta Yadav and Mr. Rupesh Dubey for the Respondent in WP/957/2025, WP/16665/2024 and WP/487/2025.

Mr. Ram Ochani a/w Ms. Niyati Mankad and Ms. Nandita Nair for Respondent Nos.1, 4 and 5 in WP/16665/2024.

Mr. Ram Ochani and Mr. Abhishek R. Mishra for Respondent Nos.1 to 3 in WP/4487/2025.

Ms. Maya Majumdar for Respondent No.4 in WP/6041/2025.

Mr. M. P. Sharma a/w Ms. Mamta Omle for Respondent No.1 in WP/14434/2023.

**CORAM : M. S. Sonak &
Jitendra Jain, JJ.**

DATED : 10 June 2025

PC.:-

1. Considering the orders earlier made in these petitions, we post all these petitions for final disposal on 29 July 2025 at 3:00 p.m. subject to overnight part-heard matters.

2. If the Petitioners wish to file further pleadings, they should file and serve the same by 30 June 2025. If the Respondents wish to file further pleadings, they should file and serve the same by 18 July 2025.
3. The learned counsel for the parties state that Writ Petition No.14434 of 2023 (*Siemens Ltd. Vs. Union of India & Ors.*) may be taken as a lead matter. Accordingly, counsels are directed to file synopsis along with convenience compilation and compilation of judgments that they seek to rely upon.
4. Place Writ Petition No.5003 of 2025 and Writ Petition (Stamp) No.18569 of 2025 (AS) and Writ Petitions (Lodging) Nos.14318, 14379, 16274 of 2025 (OS) along with this batch of petitions. The learned counsel for the Petitioner assures the Court that office objections, if any, will be cleared within two weeks from today and the petitions will get regularly numbered.
5. The ad-interim orders, if any, granted earlier will operate till the next date.

(Jitendra Jain, J.)

(M. S. Sonak, J.)