

CENTRAL GOODS AND SERVICES TAX & CENTRAL EXCISE COMMISSIONERATE :: GUWAHATI
PENDENCY OF CASES IN VARIOUS HIGH COURTS AS ON 31.08.2018 (SERVICE TAX)

Sl. No.	Case No	Name of Petitioner/Appellant	Issue involved	Amount involved (in lakhs)	Remarks.
1	WP(C) No. 4376/2010	M/s Vishal Retail Limited –Vs- UOI & Ors.	Writ petition has been filed by the party Challenging the constitutional validity of Section 76(6)(h) and Section 77 of the Finance Act'2010.	0.00	
2	WP (C) No. 890/2011	M/s Hindustan Paper Corp., Jagiroad , -Vs- UOI	Writ petition has been filed by the party Challenging the constitutional validity of Section 76(6)(h) and Section 77 of the Finance Act'2010. amending Sec65(105)(zzzz) of Finance Act'1994 as amended by the Finance Act'2007 and Section 77 of the FA 2010. Imposition and demand of Service Tax on renting out of immovable Property.	0.00	
3	WP (C) No. 1641/2011	M/s White Paper –Vs- UOI	Writ petition has been filed by the party Challenging the constitutional validity of Section 76(6)(h) and Section 77 of the Finance Act'2010. amending Sec65(105)(zzzz) of Finance Act'1994 as amended by the Finance Act'2007 and Section 77 of the FA 2010 regarding imposition and demand of Service Tax on renting out of immovable Property.	0.00	
4	WP (C) No. 2293/2011	Gauhati High Court Bar Association - Vs- UOI	The Bar Association of Gauhati High Court has filed the Writ Petition before the Hon'ble Gauhati High Court, Guwahati against the Service tax on Law practitioners imposed as per Finance Act'2011.	0.00	
5	WP(C) No. 791/2014	M/s. Chetna Inc. & ors-vs-UOI	Non-payment of S.Tax.	0.00	
6	WP(C) No. 836/2016	M/s. Hill View Coals Pvt Ltd.-vs-UOI	The assessee seeks for total waiver of pre-deposit against order dated 22.01.2015 of CESTAT, Kolkata, Eastern Region Bench.	0.00	
7	WP(C) No. 5909/2017	M/s All Assam IMFL Retailer's Association-vs-UOI & Ors	Writ Petition filed by the party against the Impugned notices issued to levy service tax on renewal licence fees under the Central Goods and Service Tax Act, 2017.	0.00	
8	W.P (C) No. 6741/2017	M/s Naren Chandra Kalita-vs-UOI & Ors.	Against the appeal dismissed by CESTAT, Kolkata on 30.06.2017 regarding Notice dated 23.04.2015 issued by ADC, C.Ex & ST, Guwahati demanding payment of Rs. 6,29,787/-.	6.29	
9	W.P. (C) No. 7729/2017	M/s. Mascot Entrade Pvt. Ltd. Vs. UOI & Ors.	Challenging the validity of SCN dated 23.10.2017 contending that the same was issued without jurisdiction as the Finance Act, 1994 has been omitted from 01.07.2017 after enactment of CGST Act, 2017. Further contended that Entry 92C of List I of the VII th Schedule to the Constitution of India has also been omitted so the Department has no authority to issue SCN dated 23.10.2017 for demand of S. Tax of Rs. 29.83 lakhs along with Interest and Penalty.	29.83	
10	W.P. (C) No. 195/2018	Baharul Islam –Vs- UOI & Ors	Challenging constitutional authority to demand Service Tax post-GST	16.90	
11	WP(C) No. 1868/2018	M/s. P.K.M. Erectors Vs. UOI and Ors.	Challenging constitutional authority to demand Service Tax post-GST	125.92	
12	WP(C) No. 3426/2018	All Assam Bonders & Manufacturers & Anr. Vs. UOI & Anr.	Question of levy of Service Tax on all license and permit fees for manufacture and sale of alcoholic liquor for human consumption.	0.00	
TOTAL				178.94	

Deptt. Appeal (ST) - 0 nos.	0.00	Lakhs
Party's Appeal (ST) - 12 nos.	178.94	Lakhs
TOTAL	178.94	Lakhs