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Indirect Tax Partner at RKGP & Associates...

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Transfer of GST ITC to units located in other States under the garb of "facilitation service" or "support service" without actual provision of services or ISD registration of is liable to to be recovered.

Orissa HC

#gstupdates #taxupdate

JSW Orissa HC Judgement · 12 pages

IN THE HIGH COURT OF ORISSA AT CUTTACK  
W.P. (C) No. 10052 of 2022

*M/s. JSW Steel Ltd.* ..... **Petitioner**  
Mr. Arvind Datar, Sr. Advocate,  
Mr. Tarun Gulati, Sr. Advocate,  
Mr. Nitya Thakur, Advocate,  
Mr. Adhiraj Mohanty, Advocate  
& Mr. K. Visalaksh, Advocate  
-VET3MS-

*Union of India & Others* ..... **Opposite Parties**  
Mr. Ashok Ku. Parija, Advocate General  
with Mr. L. Samantaray,  
Addl. Govt. Advocate for Opp.Party No.2  
Mr. Sunil Mishra, Additional Standing Counsel  
(CT & GST Organization) for Opp. Party No.3

**CORAM:**  
JUSTICE JASWANT SINGH  
JUSTICE M.S. RAMAN

**ORDER**  
17.05.2022

W.P. (C) No. 10052 of 2022  
&  
I.A. No.5190 of 2022

**Order No.**

01. 1. This matter is taken up by virtual/physical mode.  
2. Assailing the Order dated 28<sup>th</sup> March, 2022 passed by the Deputy Commissioner of State Tax, CT & GST Enforcement Unit, Barbil under Section 74 of the Odisha Goods and Services Tax Act, 2017 (for short, "the OGST" Act)/the Central Goods and Services Tax Act, 2017 (for brevity, "the CGST Act") for the tax P.T.O.

periods from April, 2020 to approached to this Court inv of the Constitution of India wi

"(a) A writ of and/o nature of Certiorari t transmit and certify th Order dated 28.03.202 said Impugned Order d l so that the said Imp relating thereto may b conscionable justice mi

(b) A writ of and/o nature of Mandamus co give any effect to an pursuant to and/or in fa dated 28.03.2022.

(c) A writ of and/o nature of Prohibition forebear from giving an whatsoever pursuant t Impugned Order dated.

(d) Costs of any Incl by the Opp.Parties;

(e) Such further or and/or directions be giv to the Petitioner."

3. The case of the Petition being engaged in the business c cold rolled coils and sheets, gal it has been allotted with GSTIN of Odisha) and GSTIN 27A Maharashtra). In the State of

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