

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 17792 of 2023**

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SUYOG DYE CHEMIE PVT LTD
Versus
UNION OF INDIA

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Appearance:
MR.AVINASH PODDAR(9761) for the Petitioner(s) No. 1

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CORAM:HONOURABLE MR. JUSTICE BIREN VAISHNAV
and
HONOURABLE MRS. JUSTICE MAUNA M. BHATT
Date : 18/10/2023
ORAL ORDER
(PER : HONOURABLE MR. JUSTICE BIREN VAISHNAV)

It is the contention of petitioner that, though in accordance with Schedule-II of the Central Goods and Service Tax Act, 2017, which deals in activities to be treated as supply of goods and supply of services, any lease, tenancy or easement, license to occupy land is a supply of services and would therefore come under the purview of CGST Act, what is actually being taxed in the hands of the petitioner is a sale of land which otherwise is an activity not falling within the supply of services in accordance with Schedule III of the Act.

In view of above, issue **Notice** returnable on **07.12.2023**.

There shall be ad-interim relief in terms of Para: 17(b).

(BIREN VAISHNAV, J)

(MAUNA M. BHATT,J)