

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD  
R/SPECIAL CIVIL APPLICATION NO. 15329 of 2020

=====

M/S SURAT MERCANTILE ASSOCIATION  
Versus  
UNION OF INDIA

=====

Appearance:  
PARTH S SHAH(8375) for the Petitioner(s) No. 1,2,3,4,5,6  
for the Respondent(s) No. 1,2  
ADVANCE COPY SERVED TO GOVERNMENT PLEADER/PP(99) for the  
Respondent(s) No. 3

=====

CORAM:**HONOURABLE THE CHIEF JUSTICE MR. VIKRAM NATH**  
and  
**HONOURABLE MR. JUSTICE J.B.PARDIWALA**

Date : 03/12/2020

ORAL ORDER  
(PER : HONOURABLE THE CHIEF JUSTICE MR. VIKRAM NATH)

We have heard Shri Vinay Shraff along with Shri Parth Shah, learned counsel appearing for the petitioners and Shri Chintan Dave, learned Assistant Government Pleader for respondent No.3.

Connect with Special Civil Application No. 15188 of 2020.

Issue notice returnable on 19<sup>th</sup> January, 2021.

As there is challenge to the constitutional validity of Section 16(2)(c) of the Central Goods & Services Tax Act,

2017 let notices be also issued to the learned Attorney General of India.

(VIKRAM NATH, CJ)

A. B. VAGHELA/A.M.PIRZADA

(J. B. PARDIWALA, J)

