

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH.**

CWP No.11474 of 2020

Date of Decision:-11.08.2020

Haryana Ayurvedic Drugs Manufacturers Association(HADMA).

.....Petitioner.

Versus

Central Goods & Service Tax & Ors.

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE ASHOK KUMAR VERMA**

Present:- Mr. Manik Sethi, Advocate for Petitioner.

Mr. Sunish Bindlish, Senior Panel Counsel for Respondents.

JASWANT SINGH, J.

*[The aforesaid presence is being recorded through video conferencing since
the proceedings are being conducted in virtual court]*

Petitioner- Haryana Ayurvedic Drugs Manufacturers

Association has preferred the instant writ petition seeking quashing of show cause notices (one of them being attached as P-12 dated 09.07.2020) issued by the Taxation authorities to the manufacturers of the “AUS ingredients-bases sanitizer” for depositing the GST at the Tariff Rate of 18% under the HS Coder 3808-94 instead of 12%.

Ld. Counsel for the petitioner has argued that the impugned show cause notices have been wrongly issued by the respondent-authority by misclassifying the same as “alcohol based sanitizer”, whereas the sanitizers being manufactured by them are Ayurvedic/ Unani/ Sidha (AUS)

ingredient based sanitizers and thus different from alcohol based sanitizers. It is further argued that the sanitizers manufactured by them come within the 12% GST bracket and not 18% as levied by the authorities. It is submitted that a comprehensive representation in this regard has already been made to respondents on 27.07.2020 (P-9), however no action on said representation has been taken till date.

On the last date of hearing Mr. Bindlish had sought a day's adjournment to seek instructions regarding consideration of contents of the representation dated 27.07.2020 (P-9) with regard to re-classification of ASU ingredient based sanitizers.

Today, he on instructions submits that the representation dated 27.07.2020 (P-9), if already submitted, shall be forwarded to the establishment of the GST Council for appropriate consideration in accordance with law.

Disposed of accordingly.

It is hoped that the same shall be taken up for consideration by the Council at the earliest, considering the issue involved.

(JASWANT SINGH)

JUDGE

(ASHOK KUMAR VERMA)

JUDGE

August 11, 2020

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<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>