

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.08.2020

CORAM :

The Hon'ble Mr.A.P.SAHI, THE CHIEF JUSTICE

AND

The Hon'ble Mr.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.26762 of 2019

Revenue Bar Association,
Rep. by its Secretary

.. Petitioner

-VS-

Union of India
Rep. by Jt. Secretary, Ministry of
Finance, Dept. of Revenue,
North Block, New Delhi 110 001.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Declaration to declare the Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules 2019 framed by the respondent vide Notification No. GSE 584(E) dated 21st August 2019 as void defective and unconstitutional being violative of Articles 14 21 and 50 of the Constitution of India and the doctrine of separation of powers and independency of judiciary which are part of the basis structure of the Constitution of India and further contrary to the

principles laid down by the Honourable Supreme Court of India in Union of India v. R. Gandhi (2010) 11 SCC 1.

For Petitioner : Mr.Rahul Unnikrishnan

For Respondent : Mr.K.Srinivasamurthy

ORDER

(Order of the Court was made by The Hon'ble Chief Justice)

Heard Mr.Rahul Unnikrishnan, learned counsel for the appellant and Mr.K.Srinivasamurthy, learned counsel appearing for the respondent Union of India.

2.It is stated by learned counsel for the respondent Union of India that the matter is still under active consideration and the GST Council has not been able to meet in order to finalise the qualifications, tenure and selection procedure, as well as other conditions relating to the constitution of the Tribunal. He submits that the matter has to be re-visited in terms of the judgment in the case of **Roger Mathew vs. South Indian Bank Limited and others, 2019 SCC OnLine SC 1456.**

3.Learned counsel for the appellant, however, submits that as a matter of fact, the notification which is impugned in the present writ petition cannot stand the scrutiny of law, particularly the ratio of the Apex Court judgment in the case of ***Union of India v. R. Gandhi (2010) 11 SCC 1.***

4.This Division Bench had noted the request made on behalf of the learned counsel for the Union of India on 08.01.2020 and we had also adjourned the matter twice to enable the learned counsel for the Union of India to inform the Court about any developments in the matter.

5.Today, again the learned counsel for the respondent Union of India submits that the meeting of the GST Council has not yet been convened and therefore, the matter may be adjourned and he prays that it may be listed after two months, so that during this period any action taken may be reported to the Court.

6.We find from the record that when this petition was entertained in October, 2019, an interim order had been passed on 03.10.2019.

7.Since the matter continues to be adjourned on account of the respondent, let the matter be listed as prayed for by the learned counsel for the Union of India after two months and in the light of the above, we continue the interim order dated 03.10.2019 until further orders.

List on 28.10.2020.

(A.P.S., CJ.)

(S.K.R., J.)

17.08.2020

sra

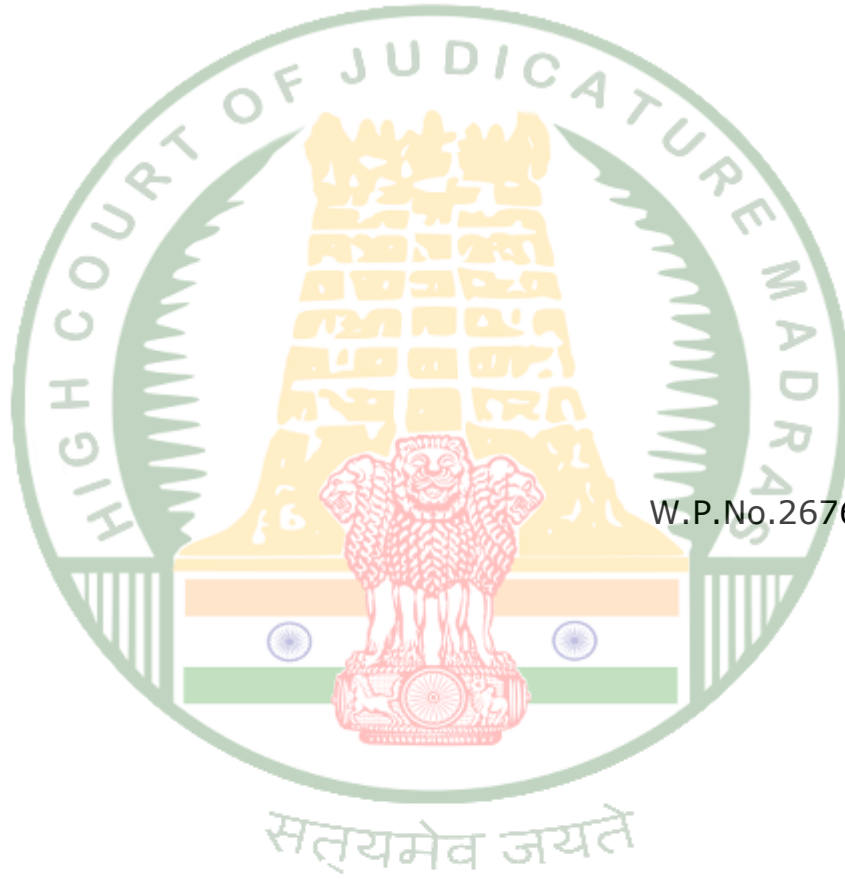
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The Hon'ble Chief Justice
and
Senthilkumar Ramamoorthy, J.

(sra)



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